Alachua County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		-
	bbt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No current re	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2023-24 fiscal year.		-
	bbt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance l	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	4.000	
11XX 1220	Cash Due from Other Agencies	1,022,982.72 36,734.63	
7500/730	Dues and Fees (Administrative expense)	1,245.95	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		2,347.38 1,030,093.30
3325	Interest on Undistributed CO&DS		28,522.62
	0&DS disbursements, investment earnings, treasury fees, and		
deletted teve	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
	Interest on Undistributed COLDS		
3325 To reverse pr	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
To reverse pr	rior year receivable/deferred revenue.		-
		-	-
To reverse po 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
To reverse pi 3325 1220 To reverse pi	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	-
To reverse po 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		
To reverse primary states of the states of t	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	
To reverse primary states of the states of t	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
To reverse price of the control of t	Interest on Undistributed CO&DS	-	
To reverse pr 3325 1220 To reverse pr 2230 11XX To reverse pr Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS	- 15,686.70	- - - 45 696 70
To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS	15,686.70	- - 15,686.70
To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS	15,686.70	- - 15,686.70
To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS	15,686.70	- - 15,686.70
To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS	15,686.70	- - 15,686.70
To reverse pr 3325 1220 To reverse pr 2230 11XX To reverse pr Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	15,686.70	- - 15,686.70
To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS	- 15,686.70 - -	- - 15,686.70
To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	- 15,686.70 - - -	- - 15,686.70
To reverse primary from the primary from	Interest on Undistributed CO&DS	- 15,686.70 - - - -	- - 15,686.70
To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	- 15,686.70 - - - -	15,686.70
To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS	- 15,686.70 - - - -	15,686.70
To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	- 15,686.70 - - - - -	- 15,686.70
To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del	Interest on Undistributed CO&DS	- 15,686.70 - - - - -	- 15,686.70 - - - -
To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela	Interest on Undistributed CO&DS	- 15,686.70 - - - - -	- 15,686.70
To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela	Interest on Undistributed CO&DS	- 15,686.70	- 15,686.70
To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Interest on Undistributed CO&DS	- 15,686.70	- 15,686.70
To reverse pi 3325 1220 To reverse pi 2230 To reverse pi 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pi 3325 1220 To reverse pi 2230 To reverse pi 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pi 3325 1220 To reverse pi 2230 To reverse pi 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pi 3325 1220 To reverse pi 2230 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pi 3325 1220 To reverse pi 2230 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	- 15,686.70	- 15,686.70
To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri	Interest on Undistributed CO&DS	- 15,686.70	- 15,686.70
To reverse pri 3325 1220 To reverse pri 2230 To reverse pri 2230 To reverse pri 2230 To reverse pri Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliation Beginning fur	Interest on Undistributed CO&DS	- 15,686.70	- 15,686.70
To reverse pri 3325 1220 To reverse pri 2230 To reverse pri 2230 To reverse pri Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliative Beginning fur Plus:	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliatie Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliatie Beginning fur Plus: CO&DS Bond ir	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pri 3325 1220 To reverse pri 2230 To reverse pri 2230 To reverse pri Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 1114 3322 3326 111XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliative Beginning fur Plus: CO&DS Bond in Refund Premiu	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Ge Account # 7200/310 3323 To reverse de pri 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu advance refu agent. 9200/730 T1XX To correct pri 11XX 9200/730 To correct pri Plus: CO&DS Bond ir Refund Premiu Less:	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliation Beginning fur Plus: CO&DS Bond in Refund Premiu Less: Principa	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pri 3325 1220 To reverse pri 2230 To reverse pri 2200/730 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/730 9200/730 1114 3322 3326 111XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Ge Account # 7200/310 3323 To reverse di Pri 9200/710 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu advance refu agent. 11XX To correct pri 11XX To correct pri 11XX To correct pri 12X0 13X1 To correct pri 14X2 To correct pri 15X2 To correct pri 15X3 To correct pri 15X4 To correct pri 15X5 To correct pri 15X6 To correct pri 15X7 To correct pri 15X8 To correct	Interest on Undistributed CO&DS	- 15,686.70	15,686.70
To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri 11XX 9200/730 To correct pri 11XX Po corr	Interest on Undistributed CO&DS	- 15,686.70	15,686.70

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

F			
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	163,469.93	
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	5,940.14 199.18	
9200/730	Interest	199.10	
2632	Deferred Revenues - Unavailable		442.87
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		164,674.27 4,492.11
	D&DS disbursements, investment earnings, treasury fees, and		4,492.11
deferred reve	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
1220	Due from Other Agencies		_
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
3325 To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS		-
3325 To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse p 3325 1220 To reverse p 2230	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies		-
3325 To reverse p 3325 1220 To reverse p 2230 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 2 507 73	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 700/310 3323 To record an	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS	- - 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3325 To record an provided in A Fund 210 Do Account #	Interest on Undistributed CO&DS	- - 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 2,507.73 - - -	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3325 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 2,507.73 - - - -	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9299/761 2210	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3325 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deearnings, relief	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deearnings, relief	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De 4 9200/710 9200/720 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, reladvance refu	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 49200/710 9200/720 9200/730 111XX To record de earnings, reladvance refuagent. 9200/730 11XX	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 49200/710 9200/720 9200/730 111XX To record de earnings, reladvance refuagent. 9200/730 11XX	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 49200/710 9200/720 9200/730 111XX To record de earnings, reladvance refuagent. 9200/730 11XX	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX 9200/730	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX 9200/730	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel. advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 11XX To correct pi 11XX 9200/730 To correct pi	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel. advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To reverse p Fund 210 Dr Account # 9200/730 9299/761 2210 111XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3327 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuagent. 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel. advance refu advance refu agent. 9200/730 11XX To correct pi 11XX To correct pi 11XX To correct pi 11XX To correct pi 11XX Reconciliati Beginning fur Plus: CO&D Bond ii	Interest on Undistributed CO&DS	- - 2,507.73	2,507.73
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverd an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadra	Interest on Undistributed CO&DS	- - 2,507.73	2,507.73
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance re	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX 9200/730 To correct pi 11XX Po correct pi 11XX Pi correct pi 11XX Pi	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3327 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuagent. 9200/730 To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr	Interest on Undistributed CO&DS	- 2,507.73	2,507.73
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	Interest on Undistributed CO&DS	- - 2,507.73	2,507.73
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	Interest on Undistributed CO&DS	- 2,507.73	2,507.73

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

	this a facus board increases and activations.	D-1:4	0
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No aurrant ra	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
ino accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	999,707.92	
1220	Due from Other Agencies	35,691.60	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	1,217.36	
2632	Deferred Revenues - Unavailable		2,093.45
3321	CO&DS Distributed		1,006,455.27
3325 To record C0	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		28,068.16
	enue for the 2023-24 fiscal year.		
2632 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
0005	Literatura III II di II di 1000 DO		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
1220 To reverse p	Due from Other Agencies rior year overpayment.		-
To reverse p	rior year overpayment.		-
To reverse p 2230	rior year overpayment. Due to Other Agencies		-
To reverse p 2230 11XX	rior year overpayment.	-	-
To reverse p 2230 11XX To reverse p	rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	-
To reverse p 2230 11XX To reverse p Fund 100 Ge	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund		
To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	- 15,326.73	
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	15,326.73	- - 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	15,326.73	- - 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A	rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	15,326.73	- - 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	15,326.73	- - 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description	15,326.73	- - 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 15,326.73 - -	- 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 15,326.73 - - -	- 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 15,326.73 - - - -	- 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	pue to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Per Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 15,326.73 - - - - -	- 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 15,326.73 - - - - -	- 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326	rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 15,326.73 - - - - -	- 15,326.73 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3370 record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 33322 3326 11XX	rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 15,326.73 - - - - -	- 15,326.73 - - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9299/761 2210 11114 33326 11XX To record de	rior year overpayment. Due to Other Agencies	- 15,326.73 - - - - -	- 15,326.73 - - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela	rior year overpayment. Due to Other Agencies	- 15,326.73	- 15,326.73 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela	rior year overpayment. Due to Other Agencies	- 15,326.73	- 15,326.73 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuagent.	rior year overpayment. Due to Other Agencies	- 15,326.73	- 15,326.73 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730	rior year overpayment. Due to Other Agencies	- 15,326.73	- 15,326.73 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	rior year overpayment. Due to Other Agencies	- 15,326.73	- 15,326.73 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	rior year overpayment. Due to Other Agencies	- 15,326.73	- 15,326.73 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX	rior year overpayment. Due to Other Agencies	- 15,326.73	- 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9211114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	rior year overpayment. Due to Other Agencies	- 15,326.73	- 15,326.73 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9211114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	rior year overpayment. Due to Other Agencies	- 15,326.73	- 15,326.73 - - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr	rior year overpayment. Due to Other Agencies	- 15,326.73	- 15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	pue to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 15,326.73	15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	pue to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: Indicated Services In	- 15,326.73	15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 311XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&DS	rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 15,326.73	15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 33326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir	pue to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sanking Fund Administration Fees Cash SBA Sinking Fund Peterse SBA Sinking Fund Peterse SBA Sanking Fund Peterse SBA Sankin	- 15,326.73	15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 15,326.73	15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Si	- 15,326.73	15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po record de earnings, rela advance refu agent. 9200/730 11XX To correct pr Reconciliati Beginning fur Plus:	pue to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional and Technical Services CO&DS Withheld for Administration fees as Professional and Technical Services CO&DS Withheld for actual administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration fees SBA Sinking Fund Perecomposition Fees SBA SINKING Fund Perecompositi	- 15,326.73	15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Pobt Service: Indicate the service of the	- 15,326.73	15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 33323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advan	Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Con of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) Ited bond proceeds In on refunded bonds Itel payments Itel expenditure In the refunded bond interest above)	- 15,326.73	15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance r	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Pobt Service: Indicate the service of the	15,326.73	15,326.73
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladavance refuadavance refuadavance refuadavance refuadavance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a Payme Dues a	Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Professional section of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash To or of activity in fund 210, Debt Service: The balance as provided in prior school year SS withheld terest (revenue on withheld MVLR) ted bond proceeds The or refunded bonds The payments The pa	15,326.73	

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

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
No current re	funding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2023-24 fiscal year.		-
110 00010001	THOTOGETOF THO 2020 24 Hoodil your.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
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 CO&DS Distributed		304.67
3321 3325	Interest on Undistributed CO&DS		109,151.79 2,966.41
	D&DS disbursements, investment earnings, treasury fees, and		2,000.41
	enue for the 2023-24 fiscal year.		
2632 1220	Deferred Revenues - Unavailable - Prior Year	-	
	Due from Other Agencies		-
	Interest on Undistributed CORDS		
3325	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
3325	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
3325 To reverse p 3325	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		-
3325 To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse p 3325 1220 To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	
3325 To reverse p 3325 1220 To reverse p 2230	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,662.21	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,662.21	- - - 1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS	- - 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an orovided in A Fund 210 De Account # 9200/710 9200/720	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,662.21 - -	- - 1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an or	Interest on Undistributed CO&DS	- 1,662.21 - - -	- - 1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,662.21 - - -	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,662.21 - - - - -	- - 1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,662.21 - - - - -	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322	Interest on Undistributed CO&DS	- 1,662.21 - - - - -	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,662.21 - - - - -	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,662.21 - - - - -	- - 1,662.21 - - -
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 33326 11XX To record de	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	- 1,662.21 - - - - -	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	Interest on Undistributed CO&DS	- 1,662.21 - - - - -	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS	- 1,662.21 - - - - -	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS	- - 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 3226 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuadvance	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX 10 correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fun	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	- - 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 33323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, reladdvance refuadvance refuadvance refuadvance refuadvance refuadrance refuadran	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr 11XX To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverd an aprovided in A Fund 210 De Account # 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadevance refuad	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverd an aprovided in A Fund 210 De Account # 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadevance refuad	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr	Interest on Undistributed CO&DS	- - 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p End 100 Ge Account # 7200/310 33323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, reladed advance refued and vance refued advance refued appent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela eavance refuadvance refuad	Interest on Undistributed CO&DS	- 1,662.21	1,662.21
3325 To reverse p 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela eavance refuadvance refuad	Interest on Undistributed CO&DS	- 1,662.21	1,662.21

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

Entries resu	llting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 310 Ca	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mone	Premium on Sale of Bonds ey bond issues for the 2023-24 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		2
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	2 508 600 07	
1220	Due from Other Agencies	2,598,689.07 94,694.94	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	3,353.91	
2632	Deferred Revenues - Unavailable		7,458.04
3321	CO&DS Distributed		2,613,640.24
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		75,639.64
deferred reve	enue for the 2023-24 fiscal year.		
	Deferred Revenues - Unavailable - Prior Year	-	
2632 1220 3325 To reverse p	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	·	
2632 1220 3325 To reverse p 3325 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS	-	
2632 1220 3325 To reverse p 3325 1220 To reverse p	Deferred Revenues - Unavailable - Prior Year	-	-
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Deferred Revenues - Unavailable - Prior Year	-	-
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Deferred Revenues - Unavailable - Prior Year	-	-
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge	Deferred Revenues - Unavailable - Prior Year		-
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year	- 42,226.38	
2632 1220 3325 To reverse p. 3325 1220 To reverse p. 11XX Fo reverse p. Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year	- - 42,226.38	42,226.38
2632 1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in A	Deferred Revenues - Unavailable - Prior Year	- 42,226.38	- - - 42,226.38
2632 1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record arrorovided in A	Deferred Revenues - Unavailable - Prior Year	- - 42,226.38	42,226.38
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year	149,000.00	- - - 42,226.38
2632 1220 3325 Fo reverse pi 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 9200/720	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00	- - - 42,226.38
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 2230 111XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/730	Deferred Revenues - Unavailable - Prior Year	149,000.00	- - - 42,226.38
2632 1220 3325 Fo reverse pi 3325 1220 Fo reverse pi 11XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3229/761	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00	- - - 42,226.38
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am Forovided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9209/761 2210	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00	
2632 1220 3325 Fo reverse pi 3325 1220 Fo reverse pi 2230 111XX Fo reverse pi Fund 100 Ge Account # 7200/7310 3323 Fo record am provided in A Fund 210 De Account # 3200/730 3220/730 3229/761 2210 11114 3322 3326	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00	159,205.07 652.14
2632 1220 3325 Fo reverse pi 3325 1220 Fo reverse pi 2230 111XX Fo reverse pi Fund 100 Ge Account # 7200/710 3200/720 3200/730 3220/730 3220/730 3233 Fo record am provided in A Fund 210 De Account # 3200/730 3220/730 3220/730 323326 1114	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00	42,226.38 42,226.38 159,205.07 652.14 3,886.34
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 12230 111XX To reverse pi 12230 11XX To reverse pi 12230 1323 To record am 1200/710 1200/720 1200/730	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00	159,205.07 652.14
2632 1220 3325 Fo reverse pi 3325 Fo reverse pi 2230 11XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2299/761 2210 1114 3322 3326 11XX Fo record de partings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00	159,205.01 652.14
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2200/310 3323 To record am 2000/710 2200/720 2200/730 2299/761 2210 11114 3322 3326 11XX To record de 2arnings, rela 2dvance refu agent. 2200/730 11XX	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00	159,205.01 652.14
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 2230 111XX To reverse pi 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00	159,205.07 652.14
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 12230 11XX To reverse pi 12230 11XX To reverse pi 12200/310 3323 To record am 1200/710 9200/720 9200/730 9209/761 9210 1114 9322 13326 11XX To record de 11XX To correct pr 11XX	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00	159,205.07 652.14 3,886.34
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 2230 111XX To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 2230 To record an orovided in A 2000/710 2210 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 2200/730 11XX To correct pr 11XX To correct pr 11XX 111XX 111XX 111X 111XX 11XX 1XX 1X	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00 43.55 - -	159,205.07 652.14 3,886.34
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 12230 111XX To reverse pi 1230 13323 To reverse pi 1200/310 3323 To reverse pi 1200/310 3323 10 10 10 10 10 10 10 10 10 10 10 10 10	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00 43.55 - -	159,205.07 652.14
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 12230 11XX To reverse pi 12230 11XX To reverse pi 12200/7310 3323 170 record am 171 record am 171 record am 172 record am 172 record am 172 record am 173 record am 173 record am 174 record de 175 recor	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00 43.55 - -	159,205.07 652.14 3,886.34
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 2230 111XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00 43.55 - -	159,205.07 652.14 3,886.34 20.28
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 12230 11XX To reverse pi 12230 11XX To reverse pi 12230 11XX To reverse pi 12230 13323 To record arr 12300/710 12300/720 12200/730 12210 1114 12322 12326 11XX To record de earnings, rela advance refu advance refu agent. 12200/730 11XX To correct pr 11XX 12200/730 11XX To correct pr 11XX 12200/730 To correct pr	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00 43.55 - -	159,205.07 652.14 3,886.34
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 12230 11XX To reverse pi 12230 11XX To reverse pi 12230 11XX To reverse pi 1200/310 3323 170 record arr 171 record de earnings, rela 172 record de earnings, rela 173 record de earnings, rela 173 record de earnings, rela 174 record de earnings, rela 175 record de earnings, rela 1	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00 43.55 - -	159,205.07 652.14 3,886.34 20.28 8,355.22 159,205.07
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 12230 11XX To reverse pi 12230 11XX To reverse pi 12230 11XX To reverse pi 1200/310 3323 170 record arr 171 record de earnings, rela 172 record de earnings, rela 173 record de earnings, rela 173 record de earnings, rela 174 record de earnings, rela 175 record de earnings, rela 1	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00 43.55 - -	159,205.07 652.14 3,886.34 20.28 8,355.22 159,205.07 652.14
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 12230 111XX To reverse pi 12230 11XX To reverse pi 12230 11XX To reverse pi 12200/310 3323 To record arr 1200/310 3323 120 1200/720 1200/730 1210 1114 1322 1322 1322 1322 1322 1322 11XX To record de earnings, rela earnings, rela earnings, rela earnings, rela earnings, rela eavence refu eavence r	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00 43.55 - -	159,205.07 652.14 3,886.34 20.28 8,355.22 159,205.07 652.14
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 12230 111XX To reverse pi 12230 11XX To reverse pi 12230 11XX To reverse pi 1200/310 3323 1326 170 record arr 170 record de earnings, rela 170 record de earnings,	Deferred Revenues - Unavailable - Prior Year	149,000.00 14,700.00 43.55 - -	159,205.07 652.14 3,886.34 20.28 8,355.22 159,205.07 652.14
2632 1220 3325 To reverse pi 3325 To reverse pi 2230 11XX To record arr 2000/710 2000/720 20200/730 2299/761 2210 1114 23322 3326 11XX To record de earnings, rela earnings, r	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Tor year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year SS withheld therest (revenue on withheld MVLR) ded bond proceeds an on refunded bonds al payments t expenditure und fees (fees on bond interest above) and seer of undered bonds escrow agent	149,000.00 14,700.00 43.55 - -	159,205.07 652.14 3,886.34 20.28 8,355.22 159,205.07 652.14
2632 1220 3325 To reverse pi 3325 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To reverse di reverse pi Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela earnings	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld atterest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments t expenditure and fees (fees on bond interest above)	149,000.00 14,700.00 43.55 - -	159,205.07 652.14 3,886.34 20.28 8,355.22 159,205.07 652.14

Broward County S	chool District
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	apital Projects, COBI Bonds		
Account # 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210 No current re	Accrued Interest Payable (Sinking Fund Accruals) stunding for the 2023-24 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	10 546 711 70	
11XX 1220	Due from Other Agencies	10,546,711.78 385,259.03	
7500/730	Dues and Fees (Administrative expense)	13,449.96	
9200/710	Interest		24 020 05
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		31,038.85 10,612,180.16
3325	Interest on Undistributed CO&DS		302,201.76
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
	,		
2632 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	_
3325	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220 To reverse p	Due from Other Agencies rior year overpayment.		-
·			
2230 11XX	Due to Other Agencies Cash	-	_
To reverse p	rior year underpayment.		
Fund 100 Ge	eneral Fund		
Account #	Description		
Account # 7200/310	Professional and Technical Services	169,337.40	160 227 40
Account # 7200/310 3323		169,337.40	169,337.40
Account # 7200/310 3323 To record an provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	169,337.40	169,337.40
Account # 7200/310 3323 To record an provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	169,337.40	169,337.40
Account # 7200/310 3323 To record an provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description		169,337.40
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	407,000.00 114,620.00	169,337.40
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	407,000.00 114,620.00 138.87	169,337.40
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	407,000.00 114,620.00	169,337.40
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	407,000.00 114,620.00 138.87	169,337.40
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	407,000.00 114,620.00 138.87	- 507,577.68
Account # 7200/310 3323 To record an provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	407,000.00 114,620.00 138.87	- 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 33222 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	407,000.00 114,620.00 138.87	- 507,577.68
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rele	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	407,000.00 114,620.00 138.87	- 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladatore refu	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	407,000.00 114,620.00 138.87	- 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladavance refuagent.	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Seld Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	407,000.00 114,620.00 138.87	- 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuagent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	407,000.00 114,620.00 138.87	- 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuagent.	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Seld Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	407,000.00 114,620.00 138.87	- 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuagent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Poblic Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	407,000.00 114,620.00 138.87	- 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 111XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr	Professional and Technical Services	407,000.00 114,620.00 138.87 - -	- 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 111XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service:	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 311XX To record de earnings, reladouse refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9210 1114 3322 3326 111XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service:	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond in	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR)	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 311XX To record de earnings, reladad and earnings, reladad earnings, rela	Professional and Technical Services	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04 - - 64.65 61,927.48 507,577.68
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 311XX To record de earnings, reladad and earnings, reladad earnings, rela	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR)	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04 - 64.65 61,927.48 507,577.68 2,079.15
Account # 7200/310 3323 To record an arprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 92210 1114 3322 3326 111XX To record de earnings, reladed and are refuaded	Professional and Technical Services	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04 - 64.65 61,927.48 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 311XX To record de earnings, reladad and e refuadad	Professional and Technical Services	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04 64.65 61,927.48 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 311XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) led bond proceeds and payments t expenditure and fees (fees on bond interest above)	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04 64.65 61,927.48 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadvance	Professional and Technical Services	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04 64.65 61,927.48 507,577.68 2,079.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refunc Premiu. Less: Princip Interes Dues a Payme Dues a	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ded bond proceeds and on refunded bonds all payments at expenditure and fees (fees on bond interest above) and fees on refunded bonds (admin and underwriter fees) and on refunded bonds and on refunded bonds and fees on refunded bonds (admin and underwriter fees)	407,000.00 114,620.00 138.87 - -	507,577.68 2,079.15 12,102.04 64.65 61,927.48 507,577.68 2,079.15

Calhoun County School District

	apital Projects, COBI Bonds		
Account # 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
9299/891 3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210 No current re	Accrued Interest Payable (Sinking Fund Accruals) stunding for the 2023-24 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
Year-end en	·	Debit	Credit
	tries: apital Projects, CO&DS	Denit	Credit
Account #	Description		
11XX	Cash	64,005.84	
1220	Due from Other Agencies	2,332.64	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	78.00	
2632	Deferred Revenues - Unavailable		179.99
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		64,484.01 1,752.48
	D&DS disbursements, investment earnings, treasury fees, and		1,732.40
deferred reve	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325 To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	_
	rior year overpayment.		
2230	Due to Other Agencies	_	
11XX	Cash		-
To reverse p	rior year underpayment.		
Fund 100 G	eneral Fund		
Account # 7200/310	<u>Description</u> Professional and Technical Services	981.99	
3323	CO&DS Withheld for Administration	301.33	981.99
	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730 9299/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		
~~ + an iot 1511			
agent.			
-	SBA Sinking Fund Administration Face	-	-
agent. 9200/730 11XX	SBA Sinking Fund Administration Fees Cash		
9200/730 11XX			
9200/730 11XX	Cash	_	
9200/730 11XX To correct pi 11XX 9200/730	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	-	-
9200/730 11XX To correct pi 11XX 9200/730	Cash ior year SBA admin fees. Cash	-	-
9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	-	-
9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	-	
9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning ful Plus:	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year	-	-
9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld	-	
9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond in Refunc	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld interest (revenue on withheld MVLR) led bond proceeds	-	
9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond ii Refunc Premiu	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld interest (revenue on withheld MVLR)	-	-
9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premiu	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld interest (revenue on withheld MVLR) led bond proceeds	-	-
9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond ir Refunc Premiu Less: Princip Interes	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds am on refunded bonds al payments at expenditure	-	-
9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premit Less: Princip Interes Dues a	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds am on refunded bonds al payments t expenditure and fees (fees on bond interest above)	-	
99200/730 11XX To correct pi 11XX 99200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu Less: Princip Interes Dues a Payme Dues a	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments at expenditure und fees (fees on bond interest above) ints to refunded bonds escrow agent und fees on refunded bonds (admin and underwriter fees)	-	- - - - - - - - - - - - - -
99200/730 11XX To correct pi 11XX 99200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu Less: Princip Interes Dues a Payme Dues a	Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds am on refunded bonds al payments at expenditure and fees (fees on bond interest above) ants to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) and on refunded bonds and and underwriter fees) and refunded bonds (admin and underwriter fees) and refunded bonds	-	-

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

Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds	Debit	Credit
Account # 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance l	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	· ·		
	Possinting		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	662,740.08	
1220	Due from Other Agencies	23,829.66	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	807.22	
2632	Deferred Revenues - Unavailable		1,550.85
3321	CO&DS Distributed		667,376.90
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		18,449.21
	enue for the 2023-24 fiscal year.		
	Deferred Revenues - Unavailable - Prior Year	-	
2632 1220 3325	Deterred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS	-	-
1220 3325	Due from Other Agencies	-	- -
3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	-	-
1220 3325 To reverse p 3325	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	:
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	-	:
1220 3325 To reverse p 3325 1220 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.		-
1220 3325 To reverse p 3325 1220 To reverse p 2230	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	- - 10,163.10	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 73323 To record an provided in A Fund 210 De Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3325 To record an provided in A Fund 210 De Account # 9200/710	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 10,163.10 - -	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10 - - -	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10 - - -	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10 - - - -	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10 - - - -	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 73323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 10,163.10	10,163.10
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - 10,163.10	10,163.10
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1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiu Less: Princip Interes Dues a Payme Puses a	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	10,163.10	

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

Entries resu	liting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account # 9200/790	Description Miscellaneous Principal/Interset Current Refunding		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	621,230.43	
1220	Due from Other Agencies	22,236.41	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	756.55	
2632	Deferred Revenues - Unavailable		1,356.27
3321	CO&DS Distributed		625,478.94
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		17,388.18
	enue for the 2023-24 fiscal year.		
deferred reve		_	
	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies		-
deferred reve 2632 1220 3325	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS	-	į
deferred reve 2632 1220 3325	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	Ī
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deferred reve 2632 1220 3325 To reverse p 3325 1220 To reverse p	Deferred Revenues - Unavailable - Prior Year	· ·	:
deferred reverse policy and reve	Deferred Revenues - Unavailable - Prior Year	- -	-
deferred reverse position (1974) 2632 2632 26325 26325 26325 26325 2730 2730 2730 2730 2730 2730 2730 2730	Deferred Revenues - Unavailable - Prior Year	-	
deferred reverse possible poss	Deferred Revenues - Unavailable - Prior Year	-	
deferred reverse per serverse p	Deferred Revenues - Unavailable - Prior Year	- - - 9.525.06	
deferred reversed reversed per services per	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	- - - 9,525.06
deferred reverse per service p	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	- - - 9,525.06
deferred reverse per service p	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	- - - 9,525.06
deferred reverse personal control of the control of	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	- - - 9,525.06
deferred reverse possible for	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	- - - - 9,525.06
deferred reversed reverse programmer provided in A Fund 210 De Account # 3200/710 p200/720	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	- - - - 9,525.06
deferred reverse personal control of the control of	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	- - - 9,525.06
2632 1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 11 x x To reverse pi 22001730 3323 To record amorovided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3299/761	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	- - - 9,525.06
2632 1220 3325 To reverse pi 3325 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2200/310 3323 To recount # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9209/761 2210 1111	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	- - - 9,525.06
2632 2632 2620 3325 To reverse p. 3325 1220 To reverse p. 2230 11XX To reverse p. 2230 11XX To reverse p. 2230 11 To reverse p. 2230 2200/730 2200/730 2290/730 2290/730 2290/730 2290/730 2290/730 2290/730 2290/730 2290/730	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	9,525.06
2632 1220 3325 To reverse pl 3325 1220 To reverse pl 2230 11XX To reverse pl 2230 11XX To reverse pl 2230 11XX To reverse pl 2230 11 The second # 2200/7310 3323 To record arr 2000/7310 2	Deferred Revenues - Unavailable - Prior Year	9,525.06	9,525.06
2632 1220 3325 To reverse pl 3325 1220 To reverse pl 2230 11XX To reverse pl 2230 11XX To reverse pl 2230 11XX To reverse pl 2230 11 XX To reverse pl 2230 11 XX To reverse pl 2230 11 XX To reverse pl 2200 2200/730 2200/730 2200/730 2209/761 2210 11114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	- - 9,525.06
2632 1220 3325 To reverse pl 3325 1220 To reverse pl 2230 111XX To reverse pl 2230 11XX To reverse pl 2230 11XX To reverse pl 2230 110 3323 To record am 200710 3200710 3200720 32097761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	9,525.06
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11 T T T T T T T T T T T T T T T T T T	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	9,525.06
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11 T T T T T T T T T T T T T T T T T T	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- - 9,525.06	9,525.06
deferred reverse deferred reverse per serverse per server	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	9,525.06	9,525.06
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2632 2632 2620 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To record amorovided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2299/761 2210 11114 3322 3326 11XX To record de parnings, rela advance refu agent. 2200/730 11XX	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	9,525.06
deferred reversed feet reverse programmer for reverse programmer feet feet feet feet feet feet feet fe	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	9,525.06
2632 1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11 XX To reverse p 2230 11 XX To reverse p 2230 11 XX To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Deferred Revenues - Unavailable - Prior Year	- - 9,525.06	- - 9,525.06
2632 1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11 XX To reverse p 2230 11 XX To reverse p 2230 11 XX To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	9,525.06
deferred reverse deferred reverse per service per serv	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	9,525.06
deferred reversed deferred reverse 2632 1220 3325 To reverse properties of the second of the second deferred reverse properties of the second deferred defer	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees	- - - 9,525.06	9,525.06
deferred reverse deferred reverse per serverse per server	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	9,525.06
deferred reverse deferred reverse per serverse per server	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	9,525.06
deferred reverse deferred reverse 2632 1220 3325 To reverse p. 3325 1220 To reverse p. 2230 11XX To reverse p. 2230 11XX To record amorovided in A Fund 210 De Account # 7200/730 3220/7720 3200/730 3229/761 2210 11114 3322 3326 11XX To record de aearnings, rela advance refurade advance refurade advance refurade advance refurade account # 9200/730 11XX To correct pr. 11XX 11XX To correct pr. 11XX 11XX 11XX 11XX 11XX 11XX 11XX 11X	Deferred Revenues - Unavailable - Prior Year	9,525.06	9,525.06
deferred reversed deferred reversed deferred reverse 2632 1220 3325 To reverse properties of the provided in A Fund 210 Deferred	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	9,525.06
deferred reverse deferred reverse per serverse per server	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	9,525.06
deferred reverse deferred reverse per service per serv	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	9,525.06
deferred reverse deferred reverse deferred reverse possible for reverse	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	9,525.06
deferred reversed deferred reversed deferred reverse per serverse per	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Tor year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year SS withheld therest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments t expenditure und fees (fees on bond interest above) and sees (fees on bond interest above)	- - - 9,525.06	9,525.06
deferred reverse deferred reverse deferred reverse deferred reverse possible deferred possible deferre	Deferred Revenues - Unavailable - Prior Year	- - - 9,525.06	9,525.06

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

	lting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		-
	ebt Service Current Bond Refunding		
	Description		
Account # 9200/790	<u>Description</u> 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3702	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210 No advance l	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		
	·		
	Poscription		
Account # 11XX	<u>Description</u> Cash	_	
11XX 2210	Cash Accrued Interest Payable	-	-
	nterest for the 2023-24 fiscal year.		
	· ·		2 414
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,603,434.30	
1220 7500/730	Due from Other Agencies	57,620.00 1,952.72	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	1,952.72	
9200/710 2632	Interest Deferred Revenues - Unavailable		3,719.49
3321	CO&DS Distributed		1,614,625.80
3325	Interest on Undistributed CO&DS		44,661.73
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
aeieirou	PNUE FOR THE 2025-24 HSCar year.		
	Deferred Revenues - Unavailable - Prior Year	-	
2632			
1220	Due from Other Agencies		-
1220 3325	Interest on Undistributed CO&DS		-
1220 3325	· · · · · · · · · · · · · · · · · · ·		-
1220 3325 To reverse pi 3325	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		:
1220 3325 To reverse pi 3325 1220	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 3325 To reverse pi 3325 1220	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 To reverse po 3325 1220 To reverse po	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.		-
1220 3325 To reverse pi 3325 1220 To reverse pi 2230	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		-
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account #	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 24,585.09	-
1220 3325 To reverse programmer of 1220 To reverse programmer of 11XX TO TO T	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09	- - - 24,585.09
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 700/310 3323 To record am	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 24,585.09	24,585.09
1220 3325 To reverse pr 3325 1220 To reverse pr 2230 11XX To reverse pr Fund 100 Ge Account # 7200/310 3323 To record amprovided in A	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 24,585.09	24,585.09
1220 3325 To reverse pr 3325 1220 To reverse pr 2230 11XX To reverse pr Fund 100 Ge Account # 7200/310 3323 To record amprovided in A	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 24,585.09	24,585.09
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 24,585.09	24,585.09
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09	24,585.09
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09	24,585.09
1220 3325 To reverse price pri	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09 - - - -	24,585.09
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7700/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09 - - - - -	24,585.09
3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2291/61 1114	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09 - - - - -	24,585.09
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 11114 33322	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09 - - - - -	24,585.09
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7700/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09	24,585.09
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7700/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09 - - - - -	24,585.09
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record del	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09	24,585.09
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record delearnings, related	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09	24,585.09
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record delearnings, related	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09 - - - - -	24,585.09
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, reladed and refute and refute and refute advance refute assets and refute and ref	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09	24,585.09
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refuagent.	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 24,585.09	- - - -
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	- - - -
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	- - - -
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2200/710 2200/710 2200/710 2200/730 2299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent. 2200/730 11XX To correct pr	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	- - - -
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri 2230 11XX To reverse pri 2230 11XX To record amprovided in A 2323 To record amprovided in A 2400/720 29200/730 29200/730 2920/730 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	- - - -
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri 2230 11XX To reverse pri 2230 11XX To record amprovided in A 2323 To record amprovided in A 2400/720 29200/730 29200/730 2920/730 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	- - - -
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	- - - -
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2200 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela earnings, rela eadvance refu agent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr Reconciliation	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	204.56
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri 2230 11XX To reverse pri 2230 11XX To record del gentings, rela advance refu agent. 9200/730 11XX To correct pri 11XX To correct pri 11XX To correct pri 11XX P200/730 11XX To correct pri 11XX P200/730 To correct pri Reconciliatic Beginning fur	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	204.56
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri 2230 11XX To reverse pri 2230 11XX To record amprovided in A 2323 To record amprovided in A 2400/720 2920/730 2920/730 2920/730 2920/730 2920/730 2920/730 2920/730 2920/730 200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	- - - -
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliation Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	204.56
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri 7200/310 3323 To record amprovided in A 7200/310 3232 To record amprovided in A 7200/710 9200/720 9200/730 9200/730 9200/730 9200/730 1114 3322 3326 111XX To record del earnings, rela advance refu advance refu adpent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri 11XX Pri 11XX 11XX To correct pri 11XX 11XX 11XX 11XX 11XX 11XX 11XX 11	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	204.56
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri 2230 11XX To reverse pri 2230 11XX To record amprovided in A 2323 To record amprovided in A 2400/710 29200/730 29200/730 29200/730 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 29200/730 11XX To correct pri 11XX 11XX To correct pri 11XX 11XX To correct pri 11XX 11XX 11XX 11XX 11XX 11XX 11XX 11	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	204.56
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri 2230 11XX To reverse pri 2230 11XX To record amprovided in A 2323 To record amprovided in A 2400/710 29200/730 29200/730 29200/730 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 29200/730 11XX To correct pri 11XX 11XX To correct pri 11XX 11XX To correct pri 11XX 11XX 11XX 11XX 11XX 11XX 11XX 11	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	- - - - 204.5€
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 11XX To recverse pi 2230 2323 To record amprovided in A 2320 2323 To record amprovided in A 240 2500/710 2500/730 2500/730 2500/730 2500/730 2700	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	- - - - 204.5€
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri 2230 11XX To reverse pri 2230 11XX To record amprovided in A 2323 To record amprovided in A 2400/710 29200/730 29200/730 29200/730 29200/730 200/73	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	204.56
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri 2230 11XX To reverse pri 2230 11XX To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9200/730 9210 1114 13322 13326 11XX To record del earnings, rela advance refu advance refu advance refu advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri 11XX 9200/730 To correct pri 12X 9200/730 To correct pri 13X 14X 15 15 16 17 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	204.56
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 11XX To recverse pi 2230 2323 To record amprovided in A 24 25 26 27 27 27 27 27 27 27 27 27 27 27 27 27	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	204.56
1220 3325 To reverse pri 3325 1220 To reverse pri 2230 11XX To reverse pri 7200/310 3323 To record amprovided in A Fund 210 De Account # 3200/710 9200/710 9200/730 9200/730 9200/730 9200/730 9200/730 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To record believe advance refu agent. 9200/730 11XX To correct pri 11XX Principal fur Plus: CO&DS Bond in Refund Premiu Less: Principal Interest Dues a a Payme Dues a	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	204.56

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

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	=
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2023-24 fiscal year.		
	·	D=1.11	0
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	2,070,133.87	
1220	Due from Other Agencies	74,471.88	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	2,521.49	
2632	Deferred Revenues - Unavailable		4,880.60
3321	CO&DS Distributed		2,084,654.00
3325	Interest on Undistributed CO&DS		57,592.64
	D&DS disbursements, investment earnings, treasury fees, and		
deterred reve	enue for the 2023-24 fiscal year.		
	Deferred Deveryor - Heavellable - Dries Vers		
2632	Deterred Revenues - Unavailable - Prior Year	-	
	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	-
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS	-	-
1220 3325	Due from Other Agencies	-	-
1220 3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	-	-
1220 3325 To reverse p 3325	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		:
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	:
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	31,746.00	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 31,746.00	- - 31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 700/310 3323 To record an	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record am provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record am provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- 31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 31,746.00 - -	- - 31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700730 3323 To record and provided in A Fund 210 De Account # 92007710 92007720 92007730 92997761	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 77007310 3323 To record arr provided in A Fund 210 De Account # 92007710 92007720 92007730 9299761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,746.00	31,746.00
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de parnings, rela advance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700730 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refual advance refual advance refual agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash S	31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3220/710 9200/720 9200/710 9200/730 9200/730 1114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr 11XX Po correct pr 11XX Plus: CO&D: Bond ir Refund Premiu Less: Princip	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po correct pr 11XX Princip fur Plus: CO&D: Bond in Refund Premiu Less: Princip Interes	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Admin	- - 31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 31,746.00	31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3220/710 9200/720 9200/730 9200/730 92114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 10 correct pr 11XX 10 correct pr 11XX 11 Correct pr 11XX 11XX 11XX 11XX 11XX 11XX 11XX 11	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash con of activity in fund 210, Debt Service: and balance as provided in prior school year SBA withheld held bonds escrow agent in or refunded bonds al payments texpenditure ind fees (fees on bond interest above) into to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	- - 31,746.00	- - 31,746.00
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3220/710 9200/720 9200/730 9200/730 92114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 10 correct pr 11XX 10 correct pr 11XX 11 Correct pr 11XX 11XX 11XX 11XX 11XX 11XX 11XX 11	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments t expenditure and fees (fees on bond interest above) and prefunded bonds secrow agent and fees on refunded bonds (admin and underwriter fees) and on refunded bonds	31,746.00	31,746.00

Columbia County School District

Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year. ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	interest for the 2023-24 fiscal year.		
Year-end er	itries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	054 404 00	
11XX 1220	Cash Due from Other Agencies	351,194.89 12,636.20	
7500/730	Dues and Fees (Administrative expense)	427.77	
9200/710	Interest		000.00
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		830.08 353,660.31
3325	Interest on Undistributed CO&DS		9,768.47
	O&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
dolollod lov	Side for the 2020 24 hoods your.		
2632 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
To reverse p	orior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
To reverse p	orior year overpayment.		
2230	Due to Other Agencies	-	
11XX	Cash prior year underpayment.		-
	eneral Fund		
	Description		
Account # 7200/310	Professional and Technical Services	5,385.69	
3323	CO&DS Withheld for Administration		5,385.69
	nounts withheld from MVLR for actual administration fees as		
provided in A	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A Fund 210 De	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A Fund 210 De Account # 9200/710 9200/720	mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	:	
provided in <i>F</i> Fund 210 De Account # 9200/710 9200/720 9200/730	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	:	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	: : :	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	: : :	-
provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	: : : :	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - -	- - - -
provided in A Fund 210 De Account # 9200/710 9200/720 9290/730 9299/761 2210 1114 3322 3326 11XX	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	: : : :	- - - - -
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	: : : :	:
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment		- - - -
provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - - - -	- - - - -
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- - - - - -	- - - -
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	-	- - - - -
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent. 9200/730 11XX To correct provided provi	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash		-
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	-	-
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash	-	-
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX To correct pi 11XX 9200/730 To correct pi	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	-	-
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX To correct pi 11XX To correct pi 12X	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees.	-	-
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Frior year SBA admin fees.	-	-
provided in A Fund 210 De Account # 9200/710 92200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees.	-	-
provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX To correct pi 11XX To correct pi 11XX To correct pi 11XX Description of the pi 11XX Description	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Frior year SBA admin fees.	-	-
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 33322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond i Refund Premiu	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees frior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. SBA Sinking Fund Administration Fees Fior year SBA admin fees.	-	- - - - - - - -
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premit Less:	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue	-	-
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 33322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX Po correct pi 11XX Pius: CO&D Bond it Refunc Premit Less: Princip Interes	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. SWITHHELD SERVICES SWITHHELD SERVICES TO GACTIVITY IN FUND 210, Debt Service: Ind balance as provided in prior school year SWITHHELD SERVICES SWITHHELD SERVICES TO GACTIVITY IN FUND 210, Debt Service: Ind balance as provided in prior school year SWITHHELD SERVICES SWITHHELD SERVICES TO GACTIVITY IN FUND 210, Debt Serv	-	- - - - - - - - - - - -
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premit Less: Princip Interes Dues a	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Swithheld Interest (revenue on withheld MVLR) Ided bond proceeds John of refunded bonds Telephone Telephone John Station Fees John of John Station John Station Fees John Station Fees John Of John Station John Station Fees Joh	-	- - - - - - - - - - - -
provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premit Less: Princip Interes Dues a Payme	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. SWITHHELD SERVICES SWITHHELD SERVICES TO GACTIVITY IN FUND 210, Debt Service: Ind balance as provided in prior school year SWITHHELD SERVICES SWITHHELD SERVICES TO GACTIVITY IN FUND 210, Debt Service: Ind balance as provided in prior school year SWITHHELD SERVICES SWITHHELD SERVICES TO GACTIVITY IN FUND 210, Debt Serv	-	- - - - - - - - - - - - - - - - - - -
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. 9200/730 To correct pi 11XX To correct pi	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. SWITHHELD SERVICES To of activity in fund 210, Debt Service: Individual bonds as provided in prior school year SWITHHELD SERVICES SWITHHELD SERVICES To or or refunded bonds To refunded bonds To refunded bonds To refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) Int on refunded bonds To refunded bonds	- - - -	- - - - - - - - - - - - - - - - - -

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

Entries resu			
	ulting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No current re	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2023-24 fiscal year.		-
	·		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account # 11XX	Description Cash	-	
2210	Accrued Interest Payable	-	_
	interest for the 2023-24 fiscal year.		
Year-end en	atrice:	Dabit	C!!
		<u>Debit</u>	<u>Credit</u>
	apital Projects, CO&DS		
Account #	<u>Description</u>	10 470 574 00	
11XX 1220	Cash Due from Other Agencies	13,473,571.93 493,177.31	
7500/730	Dues and Fees (Administrative expense)	17,854.86	
9200/710	Interest	,	
2632	Deferred Revenues - Unavailable		41,204.13
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		13,542,226.56 401,173.41
	O&DS disbursements, investment earnings, treasury fees, and		401,173.41
deferred reve	enue for the 2023-24 fiscal year.		
2622	Deferred Devenues - Unavailable - Drier Veer		
	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	_
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS	-	-
1220 3325	Due from Other Agencies	-	-
1220 3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	-	1
1220 3325 To reverse p 3325	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		:
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	-	
1220 3325 To reverse p 3325 1220 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230	Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies vior year overpayment. Due to Other Agencies	-	:
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies vior year overpayment. Due to Other Agencies Cash	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Varior year overpayment. Due to Other Agencies Cash Orior year underpayment.	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr	Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies vior year overpayment. Due to Other Agencies Cash vior year underpayment. eneral Fund	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies virior year overpayment. Due to Other Agencies Cash virior year underpayment. eneral Fund Description		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies vior year overpayment. Due to Other Agencies Cash vior year underpayment. eneral Fund	224,795.70	224,795.70
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 700/310 3323	Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies vior year overpayment. Due to Other Agencies Cash vior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	224,795.70	- - 224,795.70
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 700/310 3323	Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Vior year overpayment. Due to Other Agencies Cash Unior year underpayment. Interest on Undistributed CO&DS Due from Other Agencies Cash Vior year overpayment. Interest on Undistributed CO&DS Cash Vior year overpayment. Interest on Undistributed CO&DS Cash Vior year overpayment. Interest on Undistributed Co&DS Cost of Cost	224,795.70	224,795.70
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 700/310 3323 To record an provided in A	Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies vior year overpayment. Due to Other Agencies Cash vior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	224,795.70	- - 224,795.70
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Go Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Vior year overpayment. Due to Other Agencies Cash Vior year underpayment. Interest on Undistributed CO&DS Due from Other Agencies Cash Interest on Undistributed CO&DS Due from Other Agencies Cash Vior year overpayment. Interest on Undistributed CO&DS Vior year overpayment. Interest on Undistributed Services Co&DS Withheld for Administration Interest on Undistributed Services Interest on Undistributed Services CO&DS Withheld for Administration Interest on Undistributed Services Interest on Undistributed Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- - 224,795.70	- - 224,795.70
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710	Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Frior year overpayment. Due to Other Agencies Cash Prior year underpayment. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional Agencies Description MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal	1,046,000.00	224,795.70
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies vior year overpayment. Due to Other Agencies Cash vior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,046,000.00 201,890.00	224,795.70
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730	Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies vior year overpayment. Due to Other Agencies Cash vior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration enounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,046,000.00	224,795.70
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7700730 3323 To record an provided in A Fund 210 De Account # 92007710 92007720 92007730 92997761	Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies vior year overpayment. Due to Other Agencies Cash vior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,046,000.00 201,890.00	224,795.70
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 33322	Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00	- 1,219,202.22
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 77000/310 3323 To record an provided in A Fund 210 De Account # 92000/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00	1,219,202.22 4,994.11
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 77000/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00	- 1,219,202.22
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00	1,219,202.22 4,994.11
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00	1,219,202.22 4,994.11
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730	Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Virior year overpayment. Due to Other Agencies Cash Virior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash with fiscal agent to payments of refunded bonds escrow	1,046,000.00 201,890.00	1,219,202.22 4,994.11
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladavance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00	1,219,202.22 4,994.11
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00	1,219,202.22 4,994.11
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadrance refuadrance refuadrance put 11XX To correct put 11XX To correct put 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Virior year overpayment. Due to Other Agencies Cash Virior year underpayment. Due to Other Agencies Cash Virior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Set service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash	1,046,000.00 201,890.00 323.71 - -	- 1,219,202.22 4,994.11 24,017.38
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr 47200/310 3323 To record an provided in A Fund 210 Dr 48200/710 9200/720 9200/730 9200/730 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	- 1,219,202.22 4,994.11 24,017.38
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11 24,017.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadran	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	- 1,219,202.22 4,994.11 24,017.38
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refua	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11 24,017.38
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadvance refuadvance refuadvance refuadrance for p 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11 24,017.38
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D Bond in Refund	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11 24,017.38 - 155.32 105,284.66 1,219,202.22
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuad	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11 24,017.38 - 155.32 105,284.66 1,219,202.22
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Plus: CO&D Bond in Refunc Premiu Less:	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11 24,017.38 - 155.32 105,284.66 1,219,202.22 4,994.11
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, reladvance refuadrente. 9200/730 11XX To correct pr 11XX 10 correct pr 11XX 10 correct pr 11XX 11XX 11XX 11XX 11XX 11XX 11XX 11	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11 24,017.38 155.32 105,284.66 1,219,202.22 4,994.11
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr 11XX Princip fur Plus: CO&D Bond in Refunc Premit Less: Princip Interes	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11 24,017.38 - 155.32 105,284.66 1,219,202.22 4,994.11
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A 9200/710 9200/720 9200/730 9299/761 2210 11114 13322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Due from Other Agencies Interest on Undistributed CO&DS virior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies virior year overpayment. Due to Other Agencies Cash virior year underpayment. Due to Other Agencies Cash virior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as virticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash virior year year and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash virior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administ	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11 24,017.38 155.32 105,284.66 1,219,202.22 4,994.11 - - 1,046,000.00 201,890.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refundrance re	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Due to Other Agencies Cash prior year underpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as prior year year year year year year year yea	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11 24,017.38 155.32 105,284.66 1,219,202.22 4,994.11 - - 1,046,000.00 201,890.00
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, reladvance refuadence	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,046,000.00 201,890.00 323.71 - -	1,219,202.22 4,994.11 24,017.38 155.32 105,284.66 1,219,202.22 4,994.11 - - 1,046,000.00 201,890.00

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

Entries resi	Ilting from bond issuance and refunding:	Debit	Credi
	apital Projects, COBI Bonds	Debit	Creui
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2023-24 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	interest for the 2023-24 fiscal year.		-
Year-end en	ntries:	Debit	Credi
	apital Projects, CO&DS	DODIL	<u>Jiedi</u>
Account #	Description		
11XX	Cash	152,672.40	
1220	Due from Other Agencies	5,528.25	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	186.00	
2632	Deferred Revenues - Unavailable		394.72
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		153,778.20 4,213.73
To record Co	O&DS disbursements, investment earnings, treasury fees, and		7,210.70
deferred reve	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325 To roverse n	Interest on Undistributed CO&DS		-
ro reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220 To reverse n	Due from Other Agencies viror year overpayment.		-
2230 11XX	Due to Other Agencies Cash	-	_
	rior year underpayment.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	2,341.80	2 241 0
	nounts withheld from MVLR for actual administration fees as		2,341.80
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710 9200/720	Redemption of Principal Interest	-	
9200/720	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210 1114	Accrued Interest Payable Cash with Fiscal/Service Agents	-	_
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX For special de	Cash	-	-
	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
l o correct pi	rior year SBA admin fees.		
11XX	Cash	-	
9200/730 To correct p	SBA Sinking Fund Administration Fees		-
ro correct pi	rior year SBA admin fees.		
Reconciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		-
Plus:	S withheld		_
	S withheld nterest (revenue on withheld MVLR)		-
CO&D	ded bond proceeds		-
CO&D Bond in Refund	um on retunded bands		-
CO&D Bond in Refund Premiu	um on refunded bonds		
CO&D Bond in Refund Premit Less: Princip	al payments		-
CO&D Bond in Refund Premid Less: Princip Interes	al payments st expenditure		-
CO&D Bond in Refunct Premit Less: Princip Interes Dues a	val payments et expenditure and fees (fees on bond interest above)		- - -
CO&D Bond in Refunc Premiu Less: Princip Interes Dues a Payme	hal payments at expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		- - - -
CO&D Bond in Refunc Premiu Less: Princip Interes Dues a Payme	hal payments st expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) unt on refunded bonds		- - - - -

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

	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	<u>-</u>	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	-
	interest for the 2023-24 fiscal year.		
Year-end en	ntries:	Debit	Credit
	apital Projects, CO&DS		<u> </u>
Account #	Description		
Account # 11XX	Description Cash	69,131.82	
1220	Due from Other Agencies	2,522.57	
7500/730	Dues and Fees (Administrative expense)	84.25	
9200/710 2632	Interest Deferred Revenues - Unavailable		197.43
2032 3321	CO&DS Distributed		69,651.32
3325	Interest on Undistributed CO&DS		1,889.89
	O&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue 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 p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
10 levelse p	rior year overpayment.		
	Due to Other Agencies	-	
11XX	Cash	-	-
11XX To reverse p	Cash crior year underpayment.	-	-
11XX To reverse p Fund 100 Ge	Cash orior year underpayment. eneral Fund	-	
11XX To reverse p Fund 100 Go Account #	Cash rior year underpayment. eneral Fund Description	-	
11XX To reverse p Fund 100 Ge Account # 7200/310	Cash virior year underpayment. eneral Fund Description Professional and Technical Services	1,060.68	1 060 68
11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Cash rior year underpayment. eneral Fund Description	1,060.68	1,060.68
11XX To reverse p Fund 100 Get Account # 7200/310 3323 To record an	Cash virior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,060.68	1,060.68
11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Cash orior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 700/310 3323 To record an provided in A Fund 210 De	Cash orior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Cash prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal	1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	Cash prior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 1,060.68 - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	Cash prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 1,060.68 - - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Cash prior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 1,060.68 - - - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 3323 3023 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Cash orior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 1,060.68 - - - - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Cash prior year underpayment. peneral Fund Description Professional and Technical Services	- 1,060.68 - - - - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Cash prior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 1,060.68 - - - - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Cash prior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 1,060.68 - - - - - -	- 1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Cash prior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- - - - - - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance reft. agent.	Cash prior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as a cricle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - - - - - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730	Cash prior year underpayment. pereral Fund Description Professional and Technical Services	- - - - - - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX	Cash prior year underpayment. peneral Fund Description Professional and Technical Services	- - - - - - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent. 9200/730 11XX To correct pi	Cash prior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Cash Fior year SBA admin fees.	- 1,060.68 - - - - -	- 1,060.68
Fund 100 GA Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reliadvance refuagent. 9200/730 11XX To correct principles	Cash perior year underpayment. pereral Fund Description Professional and Technical Services	- 1,060.68 - - - - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX 9200/730	Cash prior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Cash Fior year SBA admin fees.	- - - - - - -	- 1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel. advance reft. agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi	Cash perior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.	- 1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel. advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati	Cash perior year underpayment. pereral Fund Description Professional and Technical Services	- - - - - - -	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Cash perior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.	- 1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur	Cash perior year underpayment. pereral Fund Description Professional and Technical Services	- 1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadvance refuadrance refuedrance refuedran	Cash perior year underpayment. pereral Fund Description Professional and Technical Services	- 1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D Bond in Refund	Cash percal Fund Description Professional and Technical Services	- 1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premiu	Cash percal Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	- 1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refua	Cash percental Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Percentage of the Florida Constitution. Percentag	- 1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel. advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premiu Less: Princip	Cash percal Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.	- 1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pl 11XX 9200/730 To correct pl	Cash percental Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Percentage of the Florida Constitution. Percentag	- 1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refua	Cash percal Fund Description Professional and Technical Services	- 1,060.68	1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadvance refuadvance refuagent. 9200/730 11XX To correct pr 11XX	Cash Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.		1,060.68
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance re	Cash Description Professional and Technical Services	- 1,060.68	1,060.68

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

Entries resu	ulting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
	-		
Account # 9200/790	<u>Description</u> 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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		-
	·		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No odvonos	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No seeruad i	Accrued Interest Payable		-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> 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 To record C0	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, treasury fees, and		132,967.76
	enue for the 2023-24 fiscal year.		
2632	Deterred Revenues - Unavailable - Prior Year	-	
2632 1220 3325 To reverse p	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior vear receivable/deferred revenue.	-	-
1220 3325	Due from Other Agencies	-	-
1220 3325 To reverse p 3325	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	:
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse p 3325 1220 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	73,449.12	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	73,449.12	- - - 73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record am provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record am provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	73,449.12	- - - 73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	73,449.12	- - - 73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	- 73,449.12 - -	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	73,449.12	- - - 73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 770007310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	- 73,449.12 - - - -	- - - 73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 73,449.12 - - - -	- - 73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 73,449.12 - - - -	- - 73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 77007310 3323 To record arr provided in A Fund 210 De Account # 92007710 92007720 92007730 9299761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	73,449.12	- - 73,449.12 - - -
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 77007310 3323 To record arr provided in A Fund 210 De Account # 92007710 92007720 92007730 9299761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 73,449.12 - - - - -	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- - 73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de parnings, rela advance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Due from Other Agencies Interest on Undistributed CO&DS Prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Prior year overpayment. Due to Other Agencies Cash Professional and Technical Services Co&DS Withheld for Administration Professional and Technical Services Co&DS Withheld for Administration fees as Pricic XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 73,449.12	- - 73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due from Other Agencies Interest on Undistributed CO&DS Pue from Other Agencies Prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Prior year overpayment. Due to Other Agencies Cash Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Priorical Service, Ser	- - 73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rela edvance refu eder en consult for correct pr 11XX 10 correct pr 11XX 10 correct pr 11XX 10 correct pr 11XX 10 correct pr 11XX 11 correct pr 12 correct pr 13 correct pr 14 correct pr 15 correct pr 16 correct pr 17 correct pr 17 correct pr 18 correct pr 1	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash with Fiscal/Service Agents Coash with Fiscal/Service Agents Cash with Fiscal/Service Agents Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administratio	73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3220/710 9200/720 9200/710 9200/730 9200/730 1114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr 11XX Po correct pr 11XX Plus: CO&D: Bond ir Refund Premiu Less: Princip	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po correct pr 11XX Princip fur Plus: CO&D: Bond in Refund Premiu Less: Princip Interes	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as which to the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking	- - 73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a Payme	Due from Other Agencies Interest on Undistributed CO&DS pue from Other Agencies Trior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Trior year overpayment. Due to Other Agencies Cash pue from Other Agencies Cash prior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration puncts withheld from MVLR for actual administration fees as purticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld anterest (revenue on withheld MVLR) and payments and paym	- - 73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3220/710 9200/720 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX PO correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees.	- - - 73,449.12	73,449.12
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3220/710 9200/720 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX PO correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Selst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash solution service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash solution of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld anterest (revenue on withheld MVLR) led bond proceeds are on refunded bonds all payments at expenditure and fees (fees on bond interest above) and sees on refunded bonds all payments at expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds secrow agent and fees on refunded bonds and on refunded bonds	- - 73,449.12	73,449.12

Escambia County School Dist	trict
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	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
runa 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 3715	Discounts on Refunding Bonds	-	
3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
No current re	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		-
	·		
	ebt Service, SBE/COBI Bonds		
Account #	Description Cash		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2023-24 fiscal year.		-
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
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		4 400 00
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		4,438.90 1,441,323.07
3325	Interest on Undistributed CO&DS		43,218.23
	D&DS disbursements, investment earnings, treasury fees, and		10,210.20
deferred reve	enue for the 2023-24 fiscal year.		
	B (18		
2632 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	
	Interest on Undistributed CO&DS		-
3325			
3325 To reverse p			-
	rior year receivable/deferred revenue.		
		-	-
To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse p 3325 1220 To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.		-
To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	
To reverse p 3325 1220 To reverse p 2230 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	24 217 14	
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 24,217.14	- - 24,217.14
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 24,217.14	- - 24,217.14
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 24,217.14	- - 24,217.14
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 24,217.14	- - 24,217.14
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS	- - 24,217.14	- - 24,217.14
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS	24,217.14	- - 24,217.14
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS	124,000.00 28,530.00	- - 24,217.14
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	124,000.00	- - 24,217.14
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	124,000.00 28,530.00	- - 24,217.14
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	124,000.00 28,530.00	- - 24,217.14
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Interest on Undistributed CO&DS	124,000.00 28,530.00	
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS	124,000.00 28,530.00	24,217.14 24,217.14 148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 22910 11114 3322	Interest on Undistributed CO&DS	124,000.00 28,530.00	- 148,916.78
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	124,000.00 28,530.00	148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de	Interest on Undistributed CO&DS	124,000.00 28,530.00	148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladovance refu	Interest on Undistributed CO&DS	124,000.00 28,530.00	148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 3327 To record de earnings, rele	Interest on Undistributed CO&DS	124,000.00 28,530.00	148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS	124,000.00 28,530.00	148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730	Interest on Undistributed CO&DS	124,000.00 28,530.00	148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	124,000.00 28,530.00	148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu adgent. 9200/730 11XX To correct pr	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX	Interest on Undistributed CO&DS	124,000.00 28,530.00	- 148,916.78 610.00 3,043.97
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 40200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 4 2200/730 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	- 148,916.78 610.00 3,043.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	- 148,916.78 610.00 3,043.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu adent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.76 610.00 3,043.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu adent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	- 148,916.78 610.00 3,043.97
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.76 610.00 3,043.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.78 610.00 3,043.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arm provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.78 610.00 3,043.97 18.97 14,998.30 148,916.78
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&BD: Bond ir Refund Premiu	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.78 610.00 3,043.97 18.97 14,998.30 148,916.78
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.78 610.00 3,043.97 14,998.30 148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.78 610.00 3,043.97 14,998.30 148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.78 610.00 3,043.97 14,998.30 148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Eund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 1114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.78 610.00 3,043.97 14,998.30 148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverse in rorecord an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.78 610.00 3,043.97 14,998.30 148,916.78 610.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	124,000.00 28,530.00 40.75 - -	148,916.78 610.00 3,043.97 14,998.30 148,916.78 610.00

Flagler (County	School	District
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	Ilting from bond issuance and refunding:		
E 240 C	nting from bond issuance and retunding:	<u>Debit</u>	Credit
runa siu Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2023-24 fiscal year.		
	·	D-Li4	O1:4
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>	EFO 045 00	
11XX 1220	Cash Due from Other Agencies	553,945.30 19,718.23	
7500/730	Dues and Fees (Administrative expense)	674.18	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,102.91
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		557,634.12 15,600.68
	D&DS disbursements, investment earnings, treasury fees, and		13,000.00
deferred reve	enue for the 2023-24 fiscal year.		
2622	Deferred Revenues - Unavailable - Prior Year		
2632 1220	Due from Other Agencies	-	_
3325	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
1220			-
1220 To reverse p	Due from Other Agencies rior year overpayment.	_	-
1220	Due from Other Agencies	-	-
1220 To reverse p 2230 11XX	Due from Other Agencies rior year overpayment. Due to Other Agencies	-	-
1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash		-
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description		-
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services	- 8,487.99	-
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 8,487.99	- - 8,487.99
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services	- 8,487.99	- - 8,487.99
1220 To reverse p 2230 11XX To reverse p Fund 100 Gd Account # 7200/310 3323 To record an provided in A	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	8,487.99	- - 8,487.99
1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	- 8,487.99	- - 8,487.99
1220 To reverse p 2230 11XX To reverse p Fund 100 Gd Account # 7200/310 3323 To record an provided in A	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 8,487.99 -	- - 8,487.99
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 8,487.99 - -	- - 8,487.99
1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. elet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 8,487.99 - - -	- - 8,487.99
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 8,487.99 - - - -	- - 8,487.99
1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. elet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 8,487.99 - - - - -	- 8,487.99
1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 8,487.99 - - - - -	- 8,487.99 - -
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 8,487.99 - - - - -	- 8,487.99 - - -
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 8,487.99 - - - - -	- 8,487.99 - - - -
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3322 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 8,487.99 - - - - -	- 8,487.99 - - - -
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 8,487.99 - - - - -	- 8,487.99 - - - -
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 8,487.99 - - - - -	- 8,487.99 - - - -
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 337 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuagent.	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		- 8,487.99
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	- 8,487.99 - - - - - - -	
1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuagent.	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 337 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees.		- 8,487.99
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 33326 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash		
1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees		
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 337 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.		
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 337 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.		255.70
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladvance refuadevance	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.		
1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year		255.70
1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D:	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.		255.70
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1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3322 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. SWithheld herest (revenue on withheld MVLR) led bond proceeds in on refunded bonds al payments		255.70
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Franklin County School District	Ċ
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Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year. ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	interest for the 2023-24 fiscal year.		
Year-end er	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	44 404 55	
11XX 1220	Cash Due from Other Agencies	44,424.55 1,619.01	
7500/730	Dues and Fees (Administrative expense)	54.14	
9200/710	Interest		404.00
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		124.93 44,756.43
3325	Interest on Undistributed CO&DS		1,216.34
	O&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
dolollod lov	Side for the 2020 24 hood year.		
2632 1220	Deferred Revenues - Unavailable - Prior Year	-	
3325	Due from Other Agencies Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
To reverse p	rior year overpayment.		
2230	Due to Other Agencies	-	
11XX	Cash vior year underpayment.		-
	eneral Fund		
	Description		
Account # 7200/310	Professional and Technical Services	681.57	
0000			681.57
3323	CO&DS Withheld for Administration		
To record an	nounts withheld from MVLR for actual administration fees as		
To record an provided in A	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
To record an provided in A Fund 210 De	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
To record an provided in A	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
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To record an provided in <i>F</i> Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - -	
To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210 1114	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - -	-
To record an provided in <i>F</i> Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - - - -	:
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - -	:
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To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees.	- - - -	
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To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadvance r	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees.	- - - - -	
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rel advance refuagent. 9200/730 11XX To correct pi 11XX 9200/730 To corr	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees. Con of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	- - - - -	
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct provided from the	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Con of activity in fund 210, Debt Service: Induction balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (rev	- - - - -	
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadvance r	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Est service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Con of activity in fund 210, Debt Service: Individual cash on withheld MVLR of the proceeds Set withheld Interest (revenue on withheld MVLR)	- - - - -	
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rel advance refuagent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 12XX 9200/730 To correct pi 12XX Po correct pi 14XX Po correct pi 15XX Po	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees. Con of activity in fund 210, Debt Service: Individual cash provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on bond interest above)	- - - - - -	
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. 9200/730 To correct provided provid	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees frior year SBA admin fees. SBA Sinking Fund Administration Fees frior year SBA admin fees. SBA Sinking Fund Administration Fees frior year SBA admin fees. SBA Sinking Fund Administration Fees frior year SBA admin fees. SBA Sinking Fund Administration Fees frior year SBA admin fees. SBA Sinking Fund Administration Fees frior year SBA admin fees.	- - - - -	
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. 9200/730 To correct provided to	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Con of activity in fund 210, Debt Service: Indicate the payments of the paym	- - - - - -	

	For Fiscal Year 2023-2024		
	Gadsden County School District		
Entries resu	ulting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 310 C	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	remium on Sale of Bonds ley bond issues for the 2023-24 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
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 re	efunding for the 2023-24 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	bond refunding for the 2023-24 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	

Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS Description		
Account # 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 D&DS disbursements, investment earnings, treasury fees, and		7,801.08
	enue 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 p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse p	rior year overpayment.		
2230	Due to Other Agencies	_	
11XX	Cash		_
	rior year underpayment.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration	1,011.00	4,371.30
To record an	nounts withheld from MVLR for actual administration fees as		
provided in A	article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761 2210	Payments to Refunding Bond Escrow	-	
1114	Accrued Interest Payable Cash with Fiscal/Service Agents	-	
3322	CO&DS Withheld for SBE/COBI Bonds		_
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
earnings, rela	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
9200/730 11XX	SBA Sinking Fund Administration Fees Cash	-	-
To correct pr	ior year SBA admin fees.		
11VV	Cook		

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 resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u>		
9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account # 1114	Description		
9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	116,419.09	
1220	Due from Other Agencies	4,211.44	
7500/730	Dues and Fees (Administrative expense)	141.83	
9200/710 2632	Interest Deferred Revenues - Unavailable		297.05
3321	CO&DS Distributed		117,258.34
3325	Interest on Undistributed CO&DS		3,216.97
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
uelelleu leve	shide for the 2023-24 fiscal year.		
	Deferred Revenues - Unavailable - Prior Year		
		-	
1220	Due from Other Agencies	-	-
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS	-	-
1220 3325	Due from Other Agencies	-	:
1220 3325 To reverse p 3325	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1.785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record am	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- - 1,785.66	- - - 1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1111 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Potential Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela eadvance refuagent. 9200/730 11XX To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash	- - 1,785.66	1,785.66
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr 11XX To correct pr Reconciliati	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr 11XX To correct pr Reconciliati	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- - 1,785.66	1,785.66
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1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA admin fees.	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA admin fees.	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 1114 3322 3326 1114 3322 3326 1114 3322 3327 To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/730 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr 11XX Princip fur Plus: CO&D: Bond in Refund Premiu Less: Princip Interes	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the balance as provided in prior school year	- - - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash service SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash service SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or of activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld nerest (revenue on withheld MVLR) leed bond proceeds an on refunded bonds al payments t expenditure and fees (fees on bond interest above)	- - - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a Payme	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Admini	- - 1,785.66	1,785.66
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 1114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash service SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash service SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or of activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld nerest (revenue on withheld MVLR) leed bond proceeds an on refunded bonds al payments t expenditure and fees (fees on bond interest above)	- - 1,785.66	1,785.66

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

Entrice	ilting from hand iccurance and refunding.	Dal-14	C!''
	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	-
	nterest for the 2023-24 fiscal year.		
	·		-
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	62,739.73	
1220	Due from Other Agencies	2,228.73	
7500/730	Dues and Fees (Administrative expense)	76.39	
9200/710 2632	Interest Deferred Revenues - Unavailable		120.54
3321	CO&DS Distributed		63,152.29
3325	Interest on Undistributed CO&DS		1,772.02
	D&DS disbursements, investment earnings, treasury fees, and		
deterred reve	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	-
1220		-	- -
1220 3325	Due from Other Agencies	·	-
1220 3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	-	-
1220 3325 To reverse p 3325	Due from Other Agencies Interest on Undistributed CO&DS	-	-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	:
1220 3325 To reverse p 3325 1220 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	961.71	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 961.71	- - - 961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record am	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration enounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. entrest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 11114 3322 3326 111XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Potestion Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de parnings, reladded and refual per la per l	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Administration Fees Cash	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuadvance refuadvance refuagent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	961.71	961.71
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700730 3323 To record amprovided in A Fund 210 De Account # 92007710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refualed advan	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Beginning fur Plus: CO&D: Bond ir Refund Premiu Less:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To record an provided in A Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3220/710 9200/720 9200/730 9200/730 1114 3322 3326 11XX To record de parnings, reladadvance refual and refu	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/730 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr 11XX Princip fur Plus: CO&D: Bond in Refund Premiu Less: Princip Interes	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees for year SBA admin fees. Cash SBA Sinking Fund Administration Fees for year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld the texpenditure S withheld the texpenditure S withheld the texpenditure	961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld nerest (revenue on withheld MVLR) led bond proceeds un on refunded bonds at expenditure und fees (fees on bond interest above)	- - 961.71	961.71
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 1114 3322 3328 1114 3322 10 1114 3322 10 1114 1114 1114 1114 1114 1114 1114	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash sior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld anterest (revenue on withheld MVLR) led bond proceeds are on refunded bonds at expenditure und fees (fees on bond interest above) ints to refunded bonds at payments at expenditure und fees (fees on bond interest above) ints to refunded bonds at or refunded bonds at or refunded bonds at or refunded bonds and payments at expenditure for refunded bonds and reson refunded bonds secrow agent and fees on refunded bonds and refunded bonds and refunded bonds and refunded bonds and refunded bonds	- 961.71	961.71

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

	Management and Programme and London Programme	B.1.9	0
	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No current re	Accrued Interest Payable (Sinking Fund Accruals) stunding for the 2023-24 fiscal year.		-
	ebt Service Advance Bond Refunding		
	<u> </u>		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
	•		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	74,353.77	
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	2,709.76 90.61	
9200/710	Interest	00.01	
2632	Deferred Revenues - Unavailable		209.10
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		74,909.25 2,035.79
	D&DS disbursements, investment earnings, treasury fees, and		2,000.73
deferred reve	enue for the 2023-24 fiscal year.		
າຂາາ	Deferred Revenues - Unavailable - Prior Veer		
	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	_
1220		-	
2632 1220 3325 To reverse p	Due from Other Agencies		-
1220 3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	-	-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		-
1220 3325 To reverse p 3325 1220 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services	- - 1,140.75	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 700/310 3323 To record an provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 700/310 3323 To record an provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. entrest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - 1,140.75	- - - 1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 1,140.75	- - 1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 33322	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 73323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 73323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Exprices CO&DS Withheld for Administration Professional Exprices CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Professional Exprice Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9299/61 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9299/61 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refual advance refual advance refual agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 11XX To correct pr 11XX 9200/730 11XX To correct pr Reconciliati	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 11XX To record de earnings, rela advance refu advance refu adpent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&DS Bond ir	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond in Refund	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA admin fees.	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 11XX To record de earnings, rela advance refu advance refu adpent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po correct pr Reconciliati Beginning fur Plus:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA SBA Sinking Fund Administration Fees Cash or year SBA admin fees.	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To record amprovided in A Fund 210 De Account # 9200710 9200720 9200730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200730 To correct pr Plus: CO&D: Beginning fur Plus: CO&D: Bond ir Refundd Premiu Less: Princip Interes Dues a Payme	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments t expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent	- - 1,140.75	1,140.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA SBA Sinking Fund Administration Fees Cash or year SBA admin fees.	- - 1,140.75	1,140.75

Hamilton County School District

	Iting from bond issuance and refunding:		
Fund 310 Ca	iting from bond issuance and refunding.	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
No current re	funding for the 2023-24 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	oond refunding for the 2023-24 fiscal year.		-
	,		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued ii	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
ino accided ii	iletest for the 2020-24 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
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 3325	CO&DS Distributed Interest on Undistributed CO&DS		61,351.71 1,667.34
00_0	0&DS disbursements, investment earnings, treasury fees, and		1,007.34
	enue for the 2023-24 fiscal year.		
2005	D (D		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS		-
	rior year receivable/deferred revenue.		-
p	,		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
	rior year overpayment.		
To reverse p		-	
To reverse p 2230 11XX	Due to Other Agencies Cash	-	-
To reverse p 2230 11XX	Due to Other Agencies	-	-
To reverse p 2230 11XX To reverse p	Due to Other Agencies Cash rior year underpayment.		-
To reverse p 2230 11XX To reverse p Fund 100 Ge	Due to Other Agencies Cash rior year underpayment.		-
To reverse possible for the possible for	Due to Other Agencies Cash rior year underpayment. eneral Fund Description	934 29	-
To reverse posts of the posts o	Due to Other Agencies Cash rior year underpayment.	934.29	934.29
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	934.29	934.29
2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	934.29	934.29
To reverse posts of the posts o	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	934.29	934.29
To reverse possible provided in A Peuro Pe	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	934.29	934.29
To reverse posts of the posts o	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Intel Service, SBE/COBI Bonds Description	934.29	934.29
To reverse programmer provided in A Fund 210 De Account # 9200/710	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 934.29 - -	934.29
To reverse programmers provided in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	934.29	934.29
To reverse programmer provided in A Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 934.29 - - - -	934.29
To reverse programmer provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210	Due to Other Agencies Cash rior year underpayment. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 934.29 - - - - -	934.29
To reverse programmer provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 934.29 - - - - -	934.29
To reverse programmer provided in A Account # 7200/310 3323 To record am provided in A Account # 7200/710 Pseudont # 7200/710 Pseudont # 7200/710 Pseudont # 7200/720 Pseudont # 7200/730	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 934.29 - - - - -	934.29
To reverse programmer provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pereror Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 934.29 - - - - -	934.29
To reverse programmer provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 33322 33326 11XX	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pereror Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 934.29 - - - - -	934.29
To reverse programmer provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 33326 3326 111XX	Due to Other Agencies Cash rior year underpayment. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	- 934.29 - - - - -	934.29
To reverse programmers provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 921114 93322 93326 1111XX	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 934.29 - - - - -	934.29
To reverse programmer provided in A Fund 210 De Account # 7200/310 3323 To record arm provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 92290/761 2210 11114 33322 3326 111XX To record de earnings, reladadvance refu	Due to Other Agencies Cash rior year underpayment. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	- 934.29 - - - - -	934.29
To reverse programmer provided in A Fund 210 De Account # 7200/310 3323 To record arm provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladadvance refu	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 934.29 - - - - -	934.29
To reverse programmer provided in A Fund 210 De Account # 7200/310 3323 Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 111XX To record de earnings, rela advance refuagent. 9200/730 9200/730	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Per Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	- 934.29 - - - - -	934.29
To reverse process provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 9210 9200/730 9209/761 9210 9200/730	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	- 934.29 - - - - -	934.29
To reverse programmers provided in A Fund 210 De Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Per Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees		934.29
To reverse process of the content of	Due to Other Agencies Cash rior year underpayment. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash for year SBA admin fees.		934.29
To reverse programmers provided in A Fund 210 De Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Per Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash		934.29
To reverse programmers processed in the content of	Due to Other Agencies Cash rior year underpayment. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash for year SBA admin fees.	934.29	934.29
To reverse process pro	Due to Other Agencies Cash rior year underpayment. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.		934.29
To reverse process pro	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as ricile XII, Section 9, Subsection (d) of the Florida Constitution. Pererote Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees		
To reverse prize p	Due to Other Agencies Cash rior year underpayment. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.		934.29
To reverse process of the contract of the cont	Due to Other Agencies Cash rior year underpayment. Intereal Fund Description Professional and Technical Services CO&DS Withheld for Administration From the Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees To year SBA admin fees.		934.29
To reverse process of the control of	Due to Other Agencies Cash rior year underpayment. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Incoma withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Payable To Administration Fees Other Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Interest SBA admin fees. Cash SBA Sinking Fund Administration Fees To year SBA admin fees. Cash SBA Sinking Fund Administration Fees To year SBA admin fees. Cash SBA Sinking Fund Administration Fees To year SBA admin fees.		934.29
To reverse prize p	Due to Other Agencies Cash rior year underpayment. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	934.29	934.29
To reverse prize p	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year randing cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cas	934.29	934.29
To reverse prize p	Due to Other Agencies Cash rior year underpayment. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 934.29	934.29
To reverse process of the control of	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment stated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees Sor year SBA admin fees Sor year SBA ad		934.29
To reverse prize prize prize princip. 2230 11XX To reverse prize	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year randing cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cas		934.29
To reverse prize p	Due to Other Agencies Cash rior year underpayment. Intereal Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Pobt Service: and balance as provided in prior school year SWithheld Swithheld Sterest (revenue on withheld MVLR) and payments are expenditure and fees (fees on bond interest above)	- 934.29	934.29
To reverse process of the control of	Due to Other Agencies Cash rior year underpayment. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Inte	- 934.29	934.29
To reverse prize p	Due to Other Agencies Cash rior year underpayment. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration Interact Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service, Investment Interest Service Agents Observice payments, MVLR withheld for debt service, investment Interest Service Agents SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees Cash Interest (reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Fund Fund Fund Fund Fund Fund Fund	934.29	934.29
To reverse prize p	Due to Other Agencies Cash rior year underpayment. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year rending cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash To of activity in fund 210, Debt Service: Indicate the service of the ser	934.29	934.29

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

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds 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 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	trioc:	Dobit	Crodit
		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	153,390.93	
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	5,600.11 186.93	
9200/710	Interest	100.33	
2632	Deferred Revenues - Unavailable		440.93
3321	CO&DS Distributed		154,546.50
3325 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		4,190.54
	enue for the 2023-24 fiscal year.		
acionica io i	5.140 16. 11.0 2020 2.1 1100ai yodi.1		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
	Interest on Undistributed CO&DS		-
	interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
To reverse p		-	-
To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	
To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse p 3325 1220 To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	-
To reverse p 3325 1220 To reverse p 2230	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	
To reverse p 3325 1220 To reverse p 2230 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 2.353.50	
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 2,353.50	- - 2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an orovided in A	Interest on Undistributed CO&DS	- - 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gd Account # 7200/310 3323 To record an orovided in A Fund 210 De Account # 2200/710 9200/720	Interest on Undistributed CO&DS	- 2,353.50 - -	2,353.50
To reverse p 3325 1220 To reverse p 2230 To reverse p 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730	Interest on Undistributed CO&DS	- 2,353.50 - - -	- - 2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 2,353.50 - - - - -	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 2,353.50 - - - - -	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 2,353.50 - - - - -	2,353.50
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322	Interest on Undistributed CO&DS	- 2,353.50 - - - - -	2,353.50
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	- 2,353.50 - - - - - -	2,353.50 - - - - -
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 33322 3322 3326 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 2,353.50 - - - - -	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De 40200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladed and and and and and and and and and an	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladed and and and and and and and and and an	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent.	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de parnings, reladadvance refualgent.	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuagent.	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, reladadvance refualgent. 9200/730 11XX To correct pr 11XX	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9200/730 9200/730 92210 1114 3322 3326 111XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9200/730 9200/730 92210 1114 3322 3326 111XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	- - 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuadavance refuadavance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadv	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, reladadvance refual advance refual advanc	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Gr Account # 7200/310 3323 To record an arrow of the second and the s	Interest on Undistributed CO&DS	- - 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverse an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Bond ir Refunc Premiu Less:	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Get Account # 7200/310 3323 To record an arrovided in A Fund 210 Det Account # 2200/710 2200/720 2200/720 2209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refueagent. 2200/730 11XX To correct pr 11XX 2200/730 11XX To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refunc Premiu Less: Princip	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, reladadvance refual en advance refu	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadv	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuadavance refuadavance refuadavance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refunc Premiu. Less: Princip Interes Dues a Payme Dues a	Interest on Undistributed CO&DS	- 2,353.50	2,353.50
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuadavance refuadavance refuadavance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refunc Premiu. Less: Princip Interes Dues a Payme Dues a	Interest on Undistributed CO&DS	- 2,353.50	2,353.50

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

	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account # 11XX	Description Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2023-24 fiscal year.		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	207.042.02	
11XX 1220	Cash Due from Other Agencies	297,818.90 10,925.70	
7500/730	Dues and Fees (Administrative expense)	363.00	
9200/710	Interest		00= 4
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		907.11 300,113.74
3325	Interest on Undistributed CO&DS		8,086.75
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
uererreu reve	ende for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies	-	-
1220 3325		-	
1220 3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	•	1
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	-	:
1220 3325 To reverse p 3325 1220 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.		-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	· ·	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	- - - 4,570.26	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description	- - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 4,570.26	- - - 4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- - 4,570.26	- - - 4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7323 To record an provided in A Fund 210 De Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	- - 4,570.26	- - - 4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3325 To record an provided in A Fund 210 De Account # 9200/710	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 4,570.26	- - - 4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr 47200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	- - 4,570.26	- - - 4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3325 To record an provided in A Fund 210 De Account # 9200/710	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. entrest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - 4,570.26	- - - 4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 4,570.26	- - - 4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 4,570.26	- 4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	- - 4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refu	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr 47200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 11114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr 47200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, releadvance refuadvance refua	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3220 730 7200/730 9200/730 9200/730 9200/730 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond in Refunc Premiu	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refunc Premiu. Less:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Admin	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3220 3236 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Ciash Cash SBA Sinking Fund Administration Fees Ciar SBA Sinking Fund Administration Fees Ciar Cash Cash SBA Sinking Fund Administration Fees Ciar Cash Cash Cash Cash Cash Cash Cash Cash	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 T1XX To correct pr 11XX 9200/730 T0 correct pr Reconciliati Beginning fur Plus: CO&D: Bond in Refunc Premiu. Less: Princip Interes Dues a	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld nerest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments at expenditure and fees (fees on bond interest above)	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 23323 To record an provided in A 2000/730 29200/730 29200/730 2929/761 2210 1114 13322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 4,570.26	4,570.26
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr 47200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 11XX To record de earnings, rela advance refu advance refu advance refu advance refu advance refu advance refu Beginning fur Plus: CO&D: Bond ir Refunce Premit. Less: Princip Interess Dues a Payme Dues a	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld nerest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments at expenditure and fees (fees on bond interest above)	- - - 4,570.26	4,570.26

Hernando County School District

A a a a	apital Projects, COBI Bonds		
Account # 11XX	Description Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Account #	ebt Service Current Bond Refunding Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued	interest for the 2023-24 fiscal year.		
Year-end er		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	Description Cash	849,053.58	
1220	Due from Other Agencies	30,942.68	
7500/730	Dues and Fees (Administrative expense)	1,227.07	
9200/710 2632	Interest Deferred Revenues - Unavailable		2,553.74
3321	CO&DS Distributed		850,821.08
3325 To record Co	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, treasury fees, and		27,848.51
	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325 To reverse r	Interest on Undistributed CO&DS prior year receivable/deferred revenue.		-
10 10 10 10 1	nor year receivable/delerred revenue.		
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	
	prior year overpayment.		
2230	Due to Other Agencies	_	
11XX	Due to Other Agencies Cash	-	-
11XX To reverse p	Cash orior year underpayment.	-	-
11XX To reverse p	Cash vior year underpayment. eneral Fund	-	
11XX To reverse p Fund 100 G Account #	Cash prior year underpayment. peneral Fund Description	- 15 440 04	-
11XX To reverse p Fund 100 G Account # 7200/310	Cash vior year underpayment. eneral Fund	15,449.01	15,449.01
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar	Cash orior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as	15,449.01	- 15,449.01
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A	Cash orior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	15,449.01	15,449.01
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D	Cash orior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	15,449.01	- 15,449.01
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account #	Cash orior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- 15,449.01 135,000.00	- 15,449.01
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in F Fund 210 D Account # 9200/710 9200/720	Cash prior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	135,000.00 32,500.00	- 15,449.01
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	Cash prior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	135,000.00	15,449.01
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210	Cash prior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	135,000.00 32,500.00	15,449.01
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Cash orior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	135,000.00 32,500.00	
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 92299/761 2210 1114 3322	Cash prior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	135,000.00 32,500.00	- 15,449.01 - 163,643.03 670.32
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Cash prior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	135,000.00 32,500.00	163,643.03
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Cash prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash pebt service payments, MVLR withheld for debt service, investment	135,000.00 32,500.00	163,643.03 670.32
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel	Cash prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	135,000.00 32,500.00	163,643.03 670.32
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Cash prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash pebt service payments, MVLR withheld for debt service, investment	135,000.00 32,500.00	163,643.03 670.32
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Cash prior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	135,000.00 32,500.00	163,643.03 670.32
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730	Cash prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	135,000.00 32,500.00	163,643.03 670.32
Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX	Cash prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	135,000.00 32,500.00	163,643.03 670.32
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p	Cash prior year underpayment. pereral Fund Description Professional and Technical Services	135,000.00 32,500.00	163,643.03 670.32
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refragent. 9200/730 11XX To correct p 11XX 9200/730	Cash prior year underpayment. pereral Fund Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p	Cash perior year underpayment. pereral Fund Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32 3,231.43
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati	Cash prior year underpayment. pereral Fund Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32 3,231.43
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu	Cash perior year underpayment. pereral Fund Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32 3,231.43
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fur Plus:	Cash prior year underpayment. pereral Fund Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32 3,231.43
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu Beginning fu Plus: CO&D Bond i	Cash prior year underpayment. pereral Fund Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32 3,231.43 20.84 16,973.82 163,643.03 670.32
11XX To reverse p Fund 100 G Account # 700/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i Refunc	Cash Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32 3,231.43 - 20.84 16,973.82 163,643.03
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i Refunc	Cash prior year underpayment. pereral Fund Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32 3,231.43 20.84 16,973.82 163,643.03 670.32
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in # 9200/710 9220/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. 9200/730 11XX To correct p 11XX To correct p 11XX To correct p Plus: CO&D Bond i Refunc Premic Less: Princip:	Cash perior year underpayment. pereral Fund Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32 3,231.43 20.84 16,973.82 163,643.03 670.32
11XX To reverse p Fund 100 G Account # 700/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i Refunc Premit Less: Princip Interes	Cash Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32 3,231.43 16,973.82 163,643.03 670.32
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel earnings, rel advance refu advance refu advance refu agent. 9200/730 To correct p 11XX 9200/730 To correct p Plus: CO&D Bond i Refunc Premit Less: Princip Interes Dues a Payme	Cash prior year underpayment. pereral Fund Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32 3,231.43 20.84 16,973.82 163,643.03 670.32
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9209/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance ref	Cash percal Fund Description Professional and Technical Services	135,000.00 32,500.00 44.78 - -	163,643.03 670.32 3,231.43 16,973.82 163,643.03 670.32

Highlands County School District

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	·		
	ebt Service Current Bond Refunding		
Account # 9200/790	Description Miscellaneous Principal/Interset Current Refunding		
9200/790	Miscellaneous - Principal/Interest- Current Refunding Dues and 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)		-
	funding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
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 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	trice:	Debit	Credit
		Debit	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>	440 504 50	
11XX 1220	Cash Due from Other Agencies	442,591.58 16,076.81	
7500/730	Dues and Fees (Administrative expense)	539.27	
9200/710	Interest	000.27	
2632	Deferred Revenues - Unavailable		1,193.27
3321	CO&DS Distributed		445,846.46
3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		12,167.93
	enue for the 2023-24 fiscal year.		
40.004.07.	7.100 101 1.10 2020 2 1 110001 your		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		_
	aine con a na naiscealta (alafa ann al an canaca		
To reverse p	rior year receivable/deferred revenue.		
		_	
To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 1220	Interest on Undistributed CO&DS	-	-
3325 1220 To reverse p	Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.		-
3325 1220 To reverse p 2230	Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies		
3325 1220 To reverse p 2230 11XX	Interest on Undistributed CO&DS	-	
3325 1220 To reverse p 2230 11XX To reverse p	Interest on Undistributed CO&DS	-	
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Interest on Undistributed CO&DS	-	
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	Interest on Undistributed CO&DS	-	-
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS	- - 6,789.54	
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS	- - 6,789.54	- - 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS	- - 6,789.54	- - 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS	- - 6,789.54	- - 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS	- - 6,789.54	- - 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS	- - 6,789.54	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	- 6,789.54	- - 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS	- 6,789.54 - -	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	- 6,789.54 - - -	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730	Interest on Undistributed CO&DS	- 6,789.54 - - - - -	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Interest on Undistributed CO&DS	- 6,789.54 - - - - -	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9290/730 9291/61 2210 1114 3322	Interest on Undistributed CO&DS	- 6,789.54 - - - - -	- 6,789.54 - -
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS	- 6,789.54 - - - - -	- 6,789.54 - - -
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Interest on Undistributed CO&DS	- - 6,789.54 - - - - -	- 6,789.54 - - - -
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2211 3322 3326 11XX To record de	Interest on Undistributed CO&DS	- 6,789.54 - - - - - -	- 6,789.54 - - - -
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	- 6,789.54 - - - - -	- 6,789.54 - - -
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	- 6,789.54 - - - - -	- 6,789.54 - - -
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	- 6,789.54	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730	Interest on Undistributed CO&DS	- 6,789.54	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 22910 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	- 6,789.54	- 6,789.54 - - - -
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 22910 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	- 6,789.54	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr	Interest on Undistributed CO&DS	- - 6,789.54	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 22910 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	- - - - - - - -	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	- - - - - - - -	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9211144 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS	- - 6,789.54	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9211144 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS	- 6,789.54	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Interest on Undistributed CO&DS	- - - - - - - -	- 6,789.54
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9209/761 9210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	- - - - - - - -	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS	- - 6,789.54	- 6,789.54
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 22910 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir	Interest on Undistributed CO&DS	- - - - - - - -	- 6,789.54
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Interest on Undistributed CO&DS	- - 6,789.54	- 6,789.54
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Interest on Undistributed CO&DS	- - - - - - - - -	- 6,789.54
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less:	Interest on Undistributed CO&DS	- - - - - - - - -	- - - - - - - - - -
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	- - - - - - - -	- - - - - - - - - - - -
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3220 3236 1114 3322 3326 1114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a	Interest on Undistributed CO&DS	- - - - - - - -	- - - - - - - - - - - - - - - - - - -
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a Payme	Interest on Undistributed CO&DS	- - 6,789.54	- - - - - - - - - - - - - - - - - - -
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9211144 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	- - 6,789.54	- - - - - - - - - - - - - - - - - - -
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9211144 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	- - 6,789.54	- - - - - - - - - - - - - - - - - - -

Hillsborough County School District

	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding Description		
Account # 1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Account #	ebt Service, SBE/COBI Bonds Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
	•	D.1.4	0
Year-end en		<u>Debit</u>	Credit
Account #	apital Projects, CO&DS Description		
11XX	Cash	7,399,615.77	
1220	Due from Other Agencies	268,249.10	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	10,523.51	
2632	Deferred Revenues - Unavailable		20,735.70
3321	CO&DS Distributed		7,417,654.45
3325 To record Co	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, treasury fees, and		239,998.23
	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
1220	Due from Other Agencies		-
3325 To roverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
ro reverse p	nor year receivable/dererred revenue.		
3325	Interest on Undistributed CO&DS	-	
	Due from Other Agencies rior year overpayment.		-
To reverse p	rior year overpayment.		-
To reverse p	rior year overpayment. Due to Other Agencies	-	-
2230 11XX	rior year overpayment.		-
To reverse p 2230 11XX To reverse p	rior year overpayment. Due to Other Agencies Cash	-	-
To reverse p 2230 11XX To reverse p	rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	132,492.87	
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	132,492.87	- - 132,492.87
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	132,492.87	- - 132,492.87
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	132,492.87	- - 132,492.87
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description	·	- 132,492.87
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal	1,094,000.00	- 132,492.87
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description	·	- 132,492.87
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,094,000.00 219,040.00	- 132,492.87
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,094,000.00 219,040.00	- 132,492.87
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,094,000.00 219,040.00	- 132,492.87 1,282,547.05
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	prior year overpayment. Due to Other Agencies	1,094,000.00 219,040.00	1,282,547.05 5,253.60
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX	prior year overpayment. Due to Other Agencies	1,094,000.00 219,040.00	1,282,547.05
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de	prior year overpayment. Due to Other Agencies	1,094,000.00 219,040.00	1,282,547.05 5,253.60
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	prior year overpayment. Due to Other Agencies	1,094,000.00 219,040.00	1,282,547.05 5,253.60
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel-	pue to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service, investment and the service, investment and fees, reversal of accrued interest, and transfer of prior year	1,094,000.00 219,040.00	1,282,547.05 5,253.60
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reliadvance refuagent.	pue to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	1,094,000.00 219,040.00	1,282,547.05 5,253.60
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX	pue to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	1,094,000.00 219,040.00	1,282,547.05 5,253.60
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX To correct pi	prior year overpayment. Due to Other Agencies	1,094,000.00 219,040.00 350.90 - -	1,282,547.05 5,253.60
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reliadvance refuagent. 9200/730 11XX To correct pi 11XX	prior year overpayment. Due to Other Agencies	1,094,000.00 219,040.00	- 1,282,547.05 5,253.60 25,590.25
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/710 9200/720 9200/730 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730	prior year overpayment. Due to Other Agencies	1,094,000.00 219,040.00 350.90 - -	- 1,282,547.05 5,253.60 25,590.25
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 11XX To correct pi 11XX 9200/730 To correct pi	prior year overpayment. Due to Other Agencies	1,094,000.00 219,040.00 350.90 - -	- 1,282,547.05 5,253.60 25,590.25
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati	pue to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	1,094,000.00 219,040.00 350.90 - -	1,282,547.05 5,253.60
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/710 9200/720 9200/730 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus:	prior year overpayment. Due to Other Agencies	1,094,000.00 219,040.00 350.90 - -	1,282,547.05 5,253.66 25,590.25 - 163.36
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ust service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash Tor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash Tor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees.	1,094,000.00 219,040.00 350.90 - -	1,282,547.05 5,253.60 25,590.25 163.36 114,558.45 1,282,547.05
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond ii	prior year overpayment. Due to Other Agencies	1,094,000.00 219,040.00 350.90 - -	1,282,547.05 5,253.66 25,590.25 - 163.36
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as Peneral Fund Description Professional Service, SBE/COBI Bonds Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Paccrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking	1,094,000.00 219,040.00 350.90 - -	1,282,547.05 5,253.60 25,590.25 163.36 114,558.45 1,282,547.05
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33326 3122 3326 11XX To record de earnings, reladvance refuadvance refuad	pue to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SUB Service payments, MVLR withheld for debt service, investment and tedes, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash To year SBA admin fees. Cash SBA Sinking Fund Administration Fees To year SBA admin fees. Cash To year SBA admin fees.	1,094,000.00 219,040.00 350.90 - -	1,282,547.05 5,253.60 25,590.25 114,558.45 1,282,547.05 5,253.60
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadentiati 9200/730 11XX To correct pi 11XX 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus:	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for actual administration fees as pricicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Administration fees Cash SBA Sinking Fund Administration Fees Sior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Sior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sior year SBA admin fees.	1,094,000.00 219,040.00 350.90 - -	1,282,547.05 5,253.60 25,590.25 163.36 114,558.45 1,282,547.05
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 1114 3322 3328 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu Less: Princip Interes Dues a	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration fees or ferunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Swithheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Idea (Interest Payable C	1,094,000.00 219,040.00 350.90 - -	1,282,547.05 5,253.60 25,590.25 114,558.45 1,282,547.05 5,253.60
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvan	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cost service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash Tor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash Tor year SBA admin fees.	1,094,000.00 219,040.00 350.90 - -	1,282,547.05 5,253.60 25,590.25 163.36 114,558.45 1,282,547.05 5,253.60 1,094,000.00 219,040.00
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladavance refuadavance refuadavanc	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration fees or ferunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Swithheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Idea (Interest Payable C	1,094,000.00 219,040.00 350.90 - -	1,282,547.05 5,253.60 25,590.25 163.36 114,558.45 1,282,547.05 5,253.60 1,094,000.00 219,040.00

Holmes County School District

	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year. ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable interest for the 2023-24 fiscal year.		-
	·		
Year-end er		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	93,030.47	
1220	Due from Other Agencies	3,395.72	
7500/730	Dues and Fees (Administrative expense)	113.37	
9200/710 2632	Interest Deferred Revenues - Unavailable		266.74
3321	CO&DS Distributed		93,730.63
3325 To record Co	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, treasury fees, and		2,542.19
	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
ro reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220 To reverse n	Due from Other Agencies prior year overpayment.		-
	Due to Other Agencies		
2230 11XX	Cash	-	_
11XX	Cash rior year underpayment.	-	-
11XX To reverse p		•	-
11XX To reverse p Fund 100 G Account #	orior year underpayment. eneral Fund Description	•	
11XX To reverse p Fund 100 G Account # 7200/310	orior year underpayment. eneral Fund Description Professional and Technical Services	1,427.37	1 427 37
11XX To reverse p Fund 100 G Account # 7200/310 3323	orior year underpayment. eneral Fund Description	1,427.37	1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an	orior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,427.37	1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A	orior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,427.37	1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in F Fund 210 D Account #	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description	1,427.37	1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 De	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,427.37 - -	1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/740 9200/720 9200/730	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 1,427.37 - - -	1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in F Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 1,427.37 - - - -	1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/740 9200/720 9200/730	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 1,427.37 - - - - -	1,427.37
11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in F Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	perior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 1,427.37 - - - - -	- 1,427.37 - -
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 1,427.37 - - - - -	- 1,427.37 - - -
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	perior year underpayment. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- - - - - - - -	- 1,427.37 - - - -
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel	percental Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Redemption of	- - - - - - -	- 1,427.37 - - -
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash pebt service payments, MVLR withheld for debt service, investment	- - - - - - -	- 1,427.37 - - - -
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel	percental Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Redemption of	- - - - - - -	- 1,427.37 - - -
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash pet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	- - - - - - - -	1,427.37 - - -
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	- - - - - - -	1,427.37 - - -
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees.	- 1,427.37	1,427.37 - - - -
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. 9200/730 11XX To correct pi 11XX	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash		1,427.37
11XX To reverse p Fund 100 G Account # 700/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees.		1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi	prior year underpayment. peneral Fund Description Professional and Technical Services		1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees.	- 1,427.37	1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati	prior year underpayment. peneral Fund Description Professional and Technical Services	- 1,427.37	1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in F Fund 210 D Account # 9200/710 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D	prior year underpayment. peneral Fund Description Professional and Technical Services	- 1,427.37	1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. 11XX To correct pi 11XX 9200/730 11XX To correct pi 11XX Po correct pi 11XX Reconciliati Beginning fu Plus: CO&D Bond ii	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration prounts withheld from MVLR for actual administration fees as acticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Con of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	- 1,427.37	1,427.37
11XX To reverse p Fund 100 G Account # 700/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pl 11XX 9200/730 To correct pl Reconciliati Beginning fu Plus: CO&D Bond i Refund	prior year underpayment. peneral Fund Description Professional and Technical Services	- 1,427.37	1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in F Fund 210 D Account # 9200/710 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Plus: CO&D Bond in Refunc Premit Less:	prior year underpayment. peneral Fund Description Professional and Technical Services		1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in F Fund 210 D Account # 9200/710 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi	prior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration prounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.		1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 12X 13X 14X 15X 15X 15X 15X 15X 15X 15X 15X 15X 15	prior year underpayment. peneral Fund Description Professional and Technical Services		1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in F Fund 210 D Account # 9200/710 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel earnings, rel earnings, rel publication of the control of t	prior year underpayment. peneral Fund Description Professional and Technical Services		1,427.37
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in F Fund 210 D Account # 9200/710 9209/761 2210 11114 33322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX	prior year underpayment. peneral Fund Description Professional and Technical Services		1,427.37

Indian River County School District

i unu sio ca	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
Λοο	Apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
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 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>	404 === ==	
11XX 1220	Cash Due from Other Agencies	134,577.29 5,860.52	
7500/730	Dues and Fees (Administrative expense)	804.81	
9200/710	Interest	004.01	
2632	Deferred Revenues - Unavailable		1,856.77
3321 3325	CO&DS Distributed		121,302.43
	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		18,083.42
	enue for the 2023-24 fiscal year.		
0000	Deferred Developed Library labels Deise Vers		
2632 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	_
3325	Interest on Undistributed CO&DS		-
To reverse n	rior year receivable/deferred revenue.		
10 10 voido p			
	laterant and the distributed COS DC		
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	-
3325 1220 To reverse p	Due from Other Agencies rior year overpayment.		-
3325 1220 To reverse p 2230	Due from Other Agencies	-	-
3325 1220 To reverse p 2230 11XX	Due from Other Agencies rior year overpayment. Due to Other Agencies	-	
3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.		-
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.		-
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services	- - 10,132.68	-
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 10,132.68	10,132.68
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 10,132.68	10,132.68
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	- 10,132.68	10,132.68
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	- 10,132.68	- 10,132.68
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description	·	- - 10,132.68
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	- 10,132.68 501,000.00 56,550.00	- - 10,132.68
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. elet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	501,000.00	- - 10,132.68
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	501,000.00 56,550.00	- - 10,132.68
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	501,000.00 56,550.00	- - 10,132.68
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 Dd Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	501,000.00 56,550.00	_
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	501,000.00 56,550.00	- 10,132.68 544,007.48 2,228.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9291/61 2210 1114 3322	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	501,000.00 56,550.00	- 544,007.49
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 22917 1114 3322 3326 11XX To record de	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	501,000.00 56,550.00	544,007.49 2,228.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	501,000.00 56,550.00	544,007.49 2,228.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9290/730 9290/730 9291/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	501,000.00 56,550.00	544,007.49 2,228.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	501,000.00 56,550.00	544,007.49 2,228.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuagent.	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	501,000.00 56,550.00	544,007.49 2,228.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 22910 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	501,000.00 56,550.00	544,007.49 2,228.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 22910 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	501,000.00 56,550.00	544,007.49 2,228.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash	501,000.00 56,550.00	544,007.48 2,228.38 11,462.97
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9200/730 9299/761 22910 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	501,000.00 56,550.00 148.84 - -	544,007.49 2,228.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9200/730 9299/761 22910 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash	501,000.00 56,550.00 148.84 - -	544,007.48 2,228.38 11,462.97
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 223326 311XX To record de earnings, rela advance refu adent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	501,000.00 56,550.00 148.84 - -	544,007.48 2,228.38 11,462.97
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	501,000.00 56,550.00 148.84 - -	544,007.48 2,228.38 11,462.97
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 22910 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year	501,000.00 56,550.00 148.84 - -	544,007.48 2,228.38 11,462.97
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance ref	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	501,000.00 56,550.00 148.84 - -	544,007.49 2,228.38 11,462.97 69.29 30,096.51 544,007.49
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Pobt Service: and balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	501,000.00 56,550.00 148.84 - -	544,007.48 2,228.38 11,462.97
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an approvided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond in Refunc	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	501,000.00 56,550.00 148.84 - -	544,007.49 2,228.38 11,462.97 69.29 30,096.51 544,007.49
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an approvided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond in Refunc	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA S	501,000.00 56,550.00 148.84 - -	544,007.49 2,228.38 11,462.97 69.29 30,096.51 544,007.49
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2213 3326 311XX To record de earnings, rela advance refu adente. 9200/730 11XX To record pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond in Refunc Premiu Less: Princip	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or gear SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or gear SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. SWithheld herest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments	501,000.00 56,550.00 148.84 - -	544,007.45 2,228.38 11,462.97 69.29 30,096.51 544,007.45 2,228.38
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Gr Account # 7200/310 3323 To record an an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refunc Premiu Less: Princip Interes	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pelst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withh	501,000.00 56,550.00 148.84 - -	544,007.48 2,228.38 11,462.97 69.29 30,096.51 544,007.48 2,228.38
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Gr Account # 7200/310 3323 To record an aprovided in A Fund 210 Dr Account # 9200/730 9200/730 9291/761 9291/761 9291/761 9291/761 9291/761 9291/761 9291/761 9291/761 9291/761 9290/730 111XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX Pro correct pr 11XX 9200/730 To correct pr	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund SBA SINKING Fund Administration Fees Cash SBA SINKING Fund Fund Fund Fund Fund Fund Fund Fund	501,000.00 56,550.00 148.84 - -	544,007.45 2,228.38 11,462.97 69.29 30,096.51 544,007.45 2,228.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr	Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pelst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withh	501,000.00 56,550.00 148.84 - -	544,007.48 2,228.38 11,462.97 69.29 30,096.51 544,007.48 2,228.38
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond in Refunc Premiu. Less: Princip Interes Dues a Payar Pues a	Due to Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. SWithheld Interest (revenue on withheld MVLR) Ited bond proceeds Interest Payments Ited Payments Ited Payments Ited Payments Ited Payments Ited Payments Ite	501,000.00 56,550.00 148.84 - -	544,007.48 2,228.38 11,462.97 69.29 30,096.51 544,007.48 2,228.38

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

Entries rest	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
	· ·	B.1.*	•
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	233,814.02	
1220	Due from Other Agencies	8,521.16	
7500/730	Dues and Fees (Administrative expense)	284.92	
9200/710 2632	Interest Deferred Revenues - Unavailable		657.51
3321	CO&DS Distributed		235,560.78
3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		6,401.81
	enue for the 2023-24 fiscal year.		
2632 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	_
3325	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
To reverse p	rior year overpayment.		
2230	Due to Other Agencies	-	
11XX	Cash		-
	rior year underpayment.		
Fund 100 G	eneral Fund		
Account #	Description	0.507.00	
Account # 7200/310		3,587.22	3.587.22
Account # 7200/310 3323 To record an	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,587.22 - - - -	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds	3,587.22 - - - - -	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9209/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,587.22 - - - - -	3,587.22 - -
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	3,587.22 - - - - -	3,587.22 - - -
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,587.22 - - - - - -	3,587.22 - - -
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	3,587.22 - - - - -	3,587.22 - - - -
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	3,587.22 - - - - -	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9210 1114 3322 3326 111XX To record de earnings, reladvance refuagent. 9200/730 11XX	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	3,587.22 - - - - - -	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Cash Fior year SBA admin fees.	3,587.22 - - - - - -	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 92114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pt 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash city year SBA admin fees. Cash	3,587.22 - - - - - -	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9210 1114 3322 3326 111XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pt 11XX 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Cash Fior year SBA admin fees.	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Tior year SBA admin fees.	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 11XX 10 correct pi Reconciliati	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees.	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Tior year SBA admin fees.	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel. advance reft. agent. 11XX To correct pr	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees For year SBA admin fees. Cash SBA Sinking Fund Administration Fees For year SBA admin fees. Cash SBA Sinking Fund Administration Fees For year SBA admin fees.	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond ii	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tior year SBA admin fees. On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D Bond in Refunc	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA admin fees. Con of activity in fund 210, Debt Service: Indicate the service on withheld MVLR of the service of the serv	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D Bond in Refunc	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tior year SBA admin fees. On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu. Less: Princip	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. Bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ited bond proceeds Interest (revenue on withheld MVLR) Ited bond proceeds Interest (revenue on refunded bonds Interest (revenue on withheld MVLR) Ited Bond proceeds Interest (revenue on refunded bonds Interest (revenue on refunded	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premit Less: Princip Interes	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Sior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld anterest (revenue on withheld MVLR) and payments at expenditure	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 1114 3322 3326 111XX To record de earnings, reladvance refuadvance premium Less: Princip Interess Princip Interess Dues a	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. Bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ited bond proceeds Interest (revenue on withheld MVLR) Ited bond proceeds Interest (revenue on refunded bonds Interest (revenue on withheld MVLR) Ited Bond proceeds Interest (revenue on refunded bonds Interest (revenue on refunded	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX 9200/730 To correct pi 11XX Peconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu. Less: Princip Interes Dues a Payme Dues a	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. Bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Poblt Service: and balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ited bond proceeds and no refunded bonds all payments all payments all payments and fees (fees on bond interest above) Ints to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	3,587.22	3,587.22
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX 9200/730 To correct pi 11XX Peconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu. Less: Princip Interes Dues a Payme Dues a	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash Tor year SBA admin fees. On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on bond interest above) Interest (reso on bond interest above) Interest fees on refunded bonds escrow agent Interest fees on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on re	3,587.22	3,587.22

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

Entries resu	liting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account # 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interset Current Refunding		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	72,206.76	
1220	Due from Other Agencies	2,631.51	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	87.99	
2632	Deferred Revenues - Unavailable		203.05
3321	CO&DS Distributed		72,746.19
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		1,977.02
	anua for the 2022 24 fined year		
deferred reve	enue for the 2023-24 fiscal year.		
		_	
2632 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	-
2632 1220 3325	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS	-	-
2632 1220 3325	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	:
2632 1220 3325 To reverse p 3325	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		-
2632 1220 3325 To reverse p 3325 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		:
2632 1220 3325 To reverse p 3325 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		:
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies		
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Deferred Revenues - Unavailable - Prior Year	-	
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Deferred Revenues - Unavailable - Prior Year	-	
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund	-	
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Deferred Revenues - Unavailable - Prior Year	- - - 1,107.81	
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 1,107.81	- - - 1,107.81
2632 11220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	- - - 1,107.81
2632 11220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 1,107.81	- - - 1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	- - - 1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am orovided in A Fund 210 De Account # 3200/710 9200/720	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81 - -	1,107.81
2632 11220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81 - -	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an orovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81 - - - -	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 9200/720 9200/730 9209/761 2210 11114	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81 - - - -	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 2200/710 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Potential Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - 1,107.81 - - - -	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81 - - - -	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81 - - - -	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an ar provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 22210 1114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an rorovided in A Fund 210 De Account # 2200/710 2200/730 2299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 32200/710 9200/720 9200/730 921114 3322 3326 11XX To record de parnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 9200/720 9209/761 9209/761 9210 11114 3322 3326 11XX To record de parnings, reladvance refu agent.	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 11220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arn provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3200/710 9200/720 9200/730 1114 3322 33326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr 11XX 9200/730	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverse and reverse of the r	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverse and reverse of the r	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3200/710 9200/720 9200/730 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 3229/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuaquent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D:	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3200/710 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&B: Bond ir Refund Premiu	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Bond ir Refund Premiu Less:	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverse in Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuaded refuaded refuaded refuaded refuaded refusers. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr 11XX 10 correct pr 11XX 10 correct pr 11XX 11 correct pr 11 correct pr 11 correct pr 11 correct pr 12 correct pr 13 correct pr 14 correct pr 15 correct pr 16 correct pr 17 correct pr 17 correct pr 18 condition of premiu plus: 19 correct pr 19 correct pr 19 correct pr 19 correct pr 10 correct pr 10 correct pr 11 correct pr 11 correct pr 11 correct pr 11 correct pr 12 correct pr 13 correct pr 14 correct pr 15 correct pr 16 correct pr 17 correct pr 18 correct pr 19 correct pr 10 correct pr 10 correct pr 10 correct pr 10 correct pr 11 correct pr 11 correct pr 12 correct pr 13 correct pr 14 correct pr 15 correct pr 16 correct pr 17 correct pr 18 correct pr 18 correct pr 19 correct pr 19 correct pr 19 correct pr 10 correct pr 11 correct pr 11 correct pr 12 correct pr 13 correct pr 14 correct pr 15 correct pr 16 correct pr 16 correct pr 17 correct pr 18 corr	Deferred Revenues - Unavailable - Prior Year	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes a Payme	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments t expenditure und fees (fees on bond interest above) and sees (fees on bond interest above)	- - 1,107.81	1,107.81
2632 1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 3221 1114 3322 3326 11XX To record de earnings, rela advance refuadvance	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. The service on of activity in fund 210, Debt Service: The balance as provided in prior school year So withheld therest (revenue on withheld MVLR) teled bond proceeds and on refunded bonds all payments to texpenditure and fees (fees on bond interest above) this to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) and on refunded bonds and on refunded bonds and on refunded bonds (admin and underwriter fees)	- - 1,107.81	1,107.81

Lafayette County	School	District
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0.0001104 #	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Account #	ebt Service Current Bond Refunding Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account # 1114	Description		
9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year. ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued	Accrued Interest Payable interest for the 2023-24 fiscal year.		-
Year-end er	·	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Due from Other Agencies	40,719.03 1,488.08	
7500/730	Dues and Fees (Administrative expense)	49.62	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		118.48 41,027.22
3325	Interest on Undistributed CO&DS		1,111.03
	O&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
0000	Deferred December 1 Installation Drive Vers		
2632 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	-
3325	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
3325 1220	Interest on Undistributed CO&DS	-	
	Due from Other Agencies prior year overpayment.		-
2230	Due to Other Agencies	_	
11XX	Cash		-
	orior year underpayment.		
	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	624.78	
3323	Professional and Technical Services CO&DS Withheld for Administration	624.78	624.78
3323 To record ar		624.78	624.78
3323 To record ar provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	624.78	624.78
3323 To record ar provided in A Fund 210 De Account #	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	624.78	624.78
3323 To record ar provided in A Fund 210 Do Account # 9200/710	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	624.78	624.78
3323 To record ar provided in A Fund 210 Do Account # 9200/710 9200/720	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	624.78 - - -	624.78
3323 To record ar provided in <i>A</i> Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	624.78 - - - -	624.78
provided in A	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	624.78 - - - -	624.78
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	624.78 - - - - -	624.78
3323 To record ar provided in A Fund 210 D Account # 99200/720 9200/730 9299/761 2210 11114 3322 3326	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	624.78 - - - - -	624.78
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	624.78 - - - - - -	624.78 - - -
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	624.78 - - - - -	624.78
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	624.78	624.78
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	624.78 - - - - -	624.78
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees		624.78
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash		624.78
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Frior year SBA admin fees.		624.78
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	624.78	624.78
3323 To record ar provided in A Fund 210 D Account #9200/740 9200/740 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.	624.78	624.78
3323 To record ar provided in A Fund 210 D Account # 99200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fur	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Beth Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Beth service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Frior year SBA admin fees.	624.78	624.78
3323 To record ar provided in A Fund 210 DA Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. SBA Sinking Fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	624.78 - - - -	624.78
3323 To record ar provided in A Fund 210 D Account #9200/740 9200/740 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i Refund	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. SBA Sinking Fund Administration Fees rior year SBA admin fees.	624.78	624.78
3323 To record ar provided in A Fund 210 D Account #9200/740 9200/740 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i Refund	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. SBA Sinking Fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	624.78 - - - -	624.78
3323 To record ar provided in A Fund 210 DA Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i Refunc Premic Less: Princip:	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. SBA sinking Fund Administration Fees rior year SBA admin fees. SBA Sinking Fund Administration Fees rior year SBA admin fees. SBA Sinking Fund Administration Fees rior year SBA admin fees. SBA Sinking Fund Administration Fees rior year SBA admin fees. SBA Sinking Fund Administration Fees rior year SBA admin fees.		624.78
3323 To record ar provided in A Fund 210 D Account #9200/740 9200/740 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus:	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Con of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on w	624.78 - - - -	624.78
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i Refunce Premit Less: Princip Interes Dues a Payme	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Swithheld Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (revenue on bond interest above) Interest (fees on bond interest above) Interest (refunded bonds escrow agent		624.78
3323 To record ar provided in A Fund 210 DA Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance promission for correct p Reconciliati Beginning fu Plus: CO&D Bond i Refunce Premis Less: Princip Interes Dues a Payma Bues Bues Bues Bues Bues Bues Bues Bues	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Sound of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds and payments at expenditure and fees (fees on bond interest above)		624.78

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

Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds	<u> </u>	<u> </u>
	Description		
Account # 11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	ofunding for the 2023-24 fiscal year.		
	· · ·		
Funa 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
vo accided l	TROPOSE FOR THE ZUZU-Z4 HOURI YEAR.		
rear-end en	tries:	<u>Debit</u>	Credit
und 360 Ca	apital Projects, CO&DS		
Account #	Description		
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 For record CC	Interest on Undistributed CO&DS		52,018.70
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
20101104 1010	5.130 101 the 2020 2 1 hour your		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies	-	-
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS	-	
1220 3325	Due from Other Agencies	•	
1220 3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.		Ξ.
1220 3325 To reverse p 3325	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	:
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		:
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 To reverse p 3325 1220 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	:
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	-	-
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	-
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	-	-
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.	- - - 28.336.20	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description	- - 28,336.20	- - - 28,336.20
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record am	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	28,336.20	28,336.20
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record am	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	28,336.20	- - - 28,336.20
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,336.20	- - - 28,336.20
1220 1325 16 reverse p 1325 16 reverse p 11XX 16 reverse p 17200/310 1323 17 record amorovided in A 17 record amorovided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,336.20	28,336.20
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record and provided in A Fund 210 De Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	28,336.20	- - - - 28,336.20
1220 1325 Fo reverse p 1325 1220 Fo reverse p 1230 11XX Fo reverse p 11XX Fo reverse p 1230 1332 Fo record amorovided in A 1345 1455 1565 1	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	·	- - - 28,336.20
1220 1325 Fo reverse p 1325 1220 Fo reverse p 1230 11XX Fo reverse p 11XX Fo reverse p 1323 1323 150 record amorovided in A 150	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	471,000.00	- - 28,336.20
1220 1325 Fo reverse p 1325 1220 Fo reverse p 1230 11XX Fo reverse p 11XX 1200/310 1323 1323 1323 1323 1323 140 150 160 170 170 170 170 170 170 170 17	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00	- - 28,336.20
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record and provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	471,000.00 96,860.00	28,336.20
1220 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record an orovided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3229/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00	
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/730 3229/761 2210 11114 3322	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00	- 554,752.12
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3229/761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00	554,752.12 2,272.39
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record and provided in A Fund 210 De Account # 2200/730 2209/761 2210 11114 13322 13326 111XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00	- 554,752.12
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/730 2290/750 2290/750 22	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00	554,752.12 2,272.39
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an orovided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9299/761 2210 11114 33322 3322 3326 11XX To record de earnings, reladvance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00	554,752.12 2,272.39
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p 2230 11XX Fo record am 2323 Fo record am 2320/730 2200/730 2299/761 2210 11114 2322 2326 111XX Fo record de 23326 11XX Fo record de 2344 2444 255 256 257 257 257 257 257 257 257 257 257 257	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00	554,752.12 2,272.39
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in A Fund 210 De Account # 3220/710 3220/730 3229/761 2210 11114 3322 3326 11XX Fo record de parnings, rela advance refu agent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00	554,752.12 2,272.39
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amorovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de parnings, rela padvance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00	554,752.12 2,272.39
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To record an oriovided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2210 1114 3322 3326 11XX To record de parnings, reladadvance refue agent. 2200/730 11XX To correct pr 11XX 11XX To correct pr 11XX 11XX 11XX 11XX 11XX 11XX 11XX 11	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00 151.78 - -	554,752.12 2,272.39 10,987.27
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an orovided in A Fund 210 De Account # 9200/710 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00 151.78 - -	554,752.12 2,272.39 10,987.27
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an orovided in A Fund 210 De Account # 3200/710 9200/720 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&DS	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00 151.78 - -	554,752.12 2,272.39 10,987.27 70.66
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00 151.78 - -	554,752.12 2,272.39 10,987.27
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an orovided in A Fund 210 De 2020/710 2020/73	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00 151.78 - -	554,752.12 2,272.39 10,987.27 70.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX Fo reverse p 2230 11XX Fo record an orivided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2299/761 2210 1114 3322 3326 11XX Fo record de earnings, reladadvance refue advance refue advance refue advance refue agent. 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX 1200/730 11	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	471,000.00 96,860.00 151.78 - -	554,752.12 2,272.39 10,987.27 70.66 50,582.76 554,752.12 2,272.39
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To record an orovided in A 2323 To record an orovided in A 2000/710 20200/710 20200/730 2299/761 2210 11114 3322 3326 11XX To record de parnings, rela parnings	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Admin	471,000.00 96,860.00 151.78 - -	554,752.12 2,272.39 10,987.27 70.66 50,582.76 554,752.12 2,272.39
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To record amorovided in A 2000/710 3220/730 3220/730 3229/761 2210 1114 3322 3326 11XX To record de parnings, reladad and and and and and and and and and	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	471,000.00 96,860.00 151.78 - -	554,752.12 2,272.39 10,987.27 70.66 50,582.76 554,752.12 2,272.39
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To recverse p 2230 13323 To record an orovided in A 2200/710 2320/720 2320/730 2329/761 2210 1114 13322 23326 11XX To record de earnings, reladadvance refue advance refue advance refue agent. 2200/730 11XX To correct pr 11XX 2200/730 To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA SINKING Fund Administration Fees SBA SINKING Fund Administration Fees SBA SINKING Fund Fund Fund Fund Fund F	471,000.00 96,860.00 151.78 - -	554,752.12 2,272.39 10,987.27 70.66 50,582.76 554,752.12 2,272.39 471,000.00 96,860.00
1220 3325 To reverse p 3325 1220 To reverse p 325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To record an orrovided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2299/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refue advance refue	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	471,000.00 96,860.00 151.78 - -	554,752.12 2,272.39 10,987.27 70.66 50,582.76 554,752.12 2,272.39
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 7200/310 3323 To record an orrovided in A 7200/710 9200/720 9200/730 9200/730 9209/761 9210 1114 93222 10 1114 93222 10 1114 93222 10 1114 93222 10 1114 9329 1114 9329 1114 93200 1114 93200 1114 93200 1114 93200 1114 93200 115 9200 117 90 117 117 117 117 117 117 117 117 117 11	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments t expenditure and fees (fees on bond interest above) and prefunded bonds secrow agent and fees on refunded bonds (admin and underwriter fees) and on refunded bonds	471,000.00 96,860.00 151.78 - -	554,752.12 2,272.39 10,987.27 70.66

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

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2023-24 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	oond refunding for the 2023-24 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2023-24 fiscal year.		
Year-end en	Leino.	Dobit	Cradit
		<u>Debit</u>	Credit
	pital Projects, CO&DS		
Account #	<u>Description</u>	0.005.000.05	
11XX 1220	Cash Due from Other Agencies	3,925,988.25 141,235.17	
7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	4,948.77	
9200/710	Interest	1,2 .2	
2632	Deferred Revenues - Unavailable		9,400.27
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		3,949,559.86 113,212.06
	0&DS disbursements, investment earnings, treasury fees, and		113,212.00
deferred reve	enue 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 pr	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
To reverse pr	rior year overpayment.		
2230	Due to Other Agencies		
11XX	Cash	_	_
To reverse pr	rior year underpayment.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	62,305.89	
3323	CO&DS Withheld for Administration		
		,,,,,,,	62,305.89
To record am	ounts withheld from MVLR for actual administration fees as	. ,	62,305.89
To record am provided in A	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	62,305.89
To record am provided in A Fund 210 De	nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	.,,	62,305.89
To record am provided in A Fund 210 De Account #	nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Section Sectio	·	62,305.89
To record amorovided in A Fund 210 De Account # 9200/710	rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal	139,000.00	62,305.89
To record am provided in A Fund 210 De Account # 9200/710 9200/720	rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest	·	62,305.89
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	139,000.00 6,950.00	62,305.89
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	139,000.00 6,950.00 808.72	62,305.89
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	139,000.00 6,950.00 808.72	
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322	ricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	139,000.00 6,950.00 808.72	- 141,842.15
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	139,000.00 6,950.00 808.72	
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX	counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. In the Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	139,000.00 6,950.00 808.72	141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 33326 111XX To record del earnings, rela	ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 1 Interest Section 9 Interest	139,000.00 6,950.00 808.72	141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, reladadvance refui	rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. In the Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	139,000.00 6,950.00 808.72	141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, reladadvance refui	ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 1 Interest Section 9 Interest	139,000.00 6,950.00 808.72	141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 33226 11XX To record del earnings, relaadvance refulagent.	ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 1 Interest Section 9 Interest	139,000.00 6,950.00 808.72	141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refuragent.	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	139,000.00 6,950.00 808.72	141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refuragent.	ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 1 Interest Sea Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	139,000.00 6,950.00 808.72	141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela eadvance refuragent. 9200/730 11XX To correct pri	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	139,000.00 6,950.00 808.72	141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, relaadvance refulagent. 9200/730 11XX To correct pri 11XX 9200/730	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description	139,000.00 6,950.00 808.72 - -	141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, relaadvance refulagent. 9200/730 11XX To correct pri 11XX 9200/730	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 1 Interest Search Section 1 Interest Search Section 1 Interest Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Interest Section 1 Interest Section 2 Interest Section 3 Interest Section 4 Interest Section 3 Interest Section 4 Interest Section 4 Interest Section 4 Interest Section 4 Interest Section 5 Interest Section 4 Interest Section 5 Interest Section 4 Interest Section 5 Interest Section 6 Interest Section 7 Interest Section 6 Interest Section 7	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55
To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela eadvance refunagent. 11XX To correct pri 11XX	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55
To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela earnings, r	ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55
To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela earnings, r	ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution (d	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refulagent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliation Beginning fur Plus: CO&DS	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55 18.07 4,317.48 141,842.15
To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refunadevance ref	ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. Interest Service and Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash In Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year reduing cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash In SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees To year SBA admin fees. Cash On of activity in fund 210, Debt Service: In d balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55 18.07 4,317.48 141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refuragent. 9200/730 11XX To correct pri 11XX 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliation Beginning fur Plus: CO&DS Bond in Refundi	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Con of activity in fund 210, Debt Service: and balance as provided in prior school year So withheld sterest (revenue on withheld MVLR) ed bond proceeds	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55 18.07 4,317.48 141,842.15
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, relaadvance refulagent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliatic Beginning fur Plus: CO&DS Bond in Refund Premiu	ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. Interest Service and Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash In Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year reduing cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash In SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees To year SBA admin fees. Cash On of activity in fund 210, Debt Service: In d balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55 18.07 4,317.48 141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33222 3326 11XX To record del earnings, rela advance refulagent. 9200/730 11XX To correct pri 11XX 9200/730	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Sor year SBA admin fees. Con of activity in fund 210, Debt Service: and balance as provided in prior school year So withheld sterest (revenue on withheld MVLR) ed bond proceeds	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55 18.07 4,317.48 141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela ea	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution. In Section 1, Section	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55 18.07 4,317.48 141,842.15 581.02
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refulador refundador refulador refulado	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds all payments t expenditure and fees (fees on bond interest above)	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55 18.07 4,317.48 141,842.15 581.02
To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3229/761 2210 11114 3322 3326 11XX To record del advance refulagent. 3200/730 To correct pri 1111 A 3200/730 To correct pri 11111 A 3200/730 To correct pri 1111 A 3200/730 To correct pri 11111 A 3200/	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. In Section 9, Subsection (d) of the Florida Constitution (d) of the Florida Constitution (139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55 18.07 4,317.48 141,842.15 581.02
To record am provided in A Fund 210 De Account # 3200/710 3200/730 3229/761 2210 11114 3322 3326 111XX To record del advance refui agent. 3200/730 To correct pri 1111 ACCOUNT TO CONTROLL	rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds all payments t expenditure and fees (fees on bond interest above)	139,000.00 6,950.00 808.72 - -	141,842.15 581.02 4,335.55 18.07 4,317.48 141,842.15 581.02

	For Fiscal Year 2023-2024 Leon County School District		
	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	Cred
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2023-24 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	interest for the 2023-24 fiscal year.		
Year-end er	atrios:	Debit	Cred
	apital Projects, CO&DS	<u>Door.</u>	<u> </u>
Account #	Description		
11XX	Cash	1,252,043.69	
1220	Due from Other Agencies	45,762.04	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	1,614.35	
2632	Deferred Revenues - Unavailable		3,725.4
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		1,259,422.3 36,272.2
0020	O&DS disbursements, investment earnings, treasury fees, and		30,212.2
deferred rev	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
TO Tevelse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220 To reverse p	Due from Other Agencies viror year overpayment.		-
	Due to Other Agencies Cash	-	_
	prior year underpayment.		
11XX	nior year underpayment.		
11XX To reverse p	eneral Fund		
11XX To reverse p	, , ,		
11XX To reverse p Fund 100 G Account # 7200/310	eneral Fund Description Professional and Technical Services	20,324.97	00.004.0
11XX To reverse p Fund 100 G Account # 7200/310 3323	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	20,324.97	20,324.9
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar	eneral Fund Description Professional and Technical Services	20,324.97	20,324.9
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	20,324.97	20,324.9
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	20,324.97	20,324.9
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	55,000.00	20,324.9
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in # Fund 210 D Account # 9200/710 9200/720	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	55,000.00 21,750.00	20,324.9
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	55,000.00	20,324.9
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210	eneral Fund Description Professional and Technical Services	55,000.00 21,750.00	20,324.9
11XX To reverse p Fund 100 G Account # 7200/310 3323 3023 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	55,000.00 21,750.00 20.59	
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in # Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322	eneral Fund Description Professional and Technical Services	55,000.00 21,750.00 20.59	- 75,241.0
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	55,000.00 21,750.00 20.59	75,241.0 308.2
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	55,000.00 21,750.00 20.59	75,241.0 308.2
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Percentage of the control of the con	55,000.00 21,750.00 20.59	75,241.0 308.2
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	55,000.00 21,750.00 20.59	75,241.0 308.2
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	55,000.00 21,750.00 20.59	75,241.0 308.2
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p	Per Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees.	55,000.00 21,750.00 20.59 - -	75,241.0 308.2
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. 9200/730 11XX To correct p	Perental Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash	55,000.00 21,750.00 20.59	- 75,241.0 308.2 1,221.3
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refragent. 9200/730 11XX To correct p 11XX 9200/730	Per Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees.	55,000.00 21,750.00 20.59 - -	- 75,241.0 308.2 1,221.3
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p	Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.	55,000.00 21,750.00 20.59 - -	- 75,241.0 308.2 1,221.3
Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati	Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.	55,000.00 21,750.00 20.59 - -	75,241.0 308.2 1,221.3
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fur Plus:	Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees. Con of activity in fund 210, Debt Service: Indicated Services	55,000.00 21,750.00 20.59 - -	75,241.0 308.2 1,221.3
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9209/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning tu Plus: CO&D	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Con of activity in fund 210, Debt Service: In balance as provided in prior school year S withheld	55,000.00 21,750.00 20.59 - -	75,241.0 308.2 1,221.3 - 9.5
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i	Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees. Con of activity in fund 210, Debt Service: Indicated Services	55,000.00 21,750.00 20.59 - -	75,241.0 308.2 1,221.3 - 9.5
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i Refund	Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Con of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	55,000.00 21,750.00 20.59 - -	75,241.0 308.2 1,221.3 - 9.5
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9209/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning the Plus: CO&D Bond i Refunc Premit Less:	Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking F	55,000.00 21,750.00 20.59 - -	75,241.0 308.2 1,221.3 - 9.5 11,120.1 75,241.0 308.2
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i Refunc Premi Less: Princip	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Petersection of Principal Interest BAS Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Petersection of Accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA	55,000.00 21,750.00 20.59 - -	75,241.0 308.2 1,221.3 9.5 11,120.1 75,241.0 308.2
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond i Refun Premie Less: Princip Interes Dues a	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration	55,000.00 21,750.00 20.59 - -	75,241.0 308.2 1,221.3 - 9.5 11,120.1 75,241.0 308.2 - - - 55,000.0 21,750.0
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel earnings, rel earnings, rel publication of the control of t	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees. Con of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) ded bond proceeds am on refunded bonds all payments at expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent	55,000.00 21,750.00 20.59 - -	75,241.0 308.2 1,221.3 - 9.5 11,120.1 75,241.0 308.2 - - - 55,000.0 21,750.0
11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9209/720 9209/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance ref	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration	55,000.00 21,750.00 20.59 - -	20,324.9 - 75,241.0 308.2 1,221.3 11,120.1 75,241.0 308.2 55,000.0 21,750.0 11.0

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

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds ey bond issues for the 2023-24 fiscal year.		-
	·		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	Description Cash		
11XX 2210	Casn Accrued Interest Payable	-	_
	nterest for the 2023-24 fiscal year.		
Year-end en	4 minor	Dobit	Cradi
		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>	201 022 60	
11XX 1220	Cash Due from Other Agencies	201,023.68 7,279.92	
7500/730	Dues and Fees (Administrative expense)	244.91	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		520.58
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		202,480.54 5,547.39
	D&DS disbursements, investment earnings, treasury fees, and		0,017.00
deferred reve	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year		
	Due from Other Agencies	-	-
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS	-	-
1220 3325	Due from Other Agencies	-	-
1220 3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS		-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 To reverse p 3325 1220 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	- -	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	- -	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	- - 3,083.46	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46	- - - 3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 72200/310 3323 To record amorovided in A Fund 210 De	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 3,083.46	- - - 3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 72200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46 - - -	- - - 3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 77000/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46 - - -	- - - 3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46	- - 3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 77000/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7700/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 11114 3322 3326 111XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 13322 3326 111XX To record de parnings, reladded and refual pent. 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela eadvance refuagent. 9200/730 11XX To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash with fiscal agent to payments of refunded bonds escrow	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash with fiscal agent to payments of refunded bonds escrow	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela eadvance refuadvance refuadvance refuadvance refuadvance refuagent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela eadvance refuadvance refuadvance refuadvance refuadvance refuagent. 11XX To correct pr 11XX To correct pr 11XX To correct pr 11XX To correct pr Reconciliati	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Admin fees.	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela edvance refu edvance	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 77007010 3323 To record amprovided in A Fund 210 De Account # 92007710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refualed adva	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 11XX 11XX 11XX 11XX 11XX 11XX 11	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Beginning fur Plus: CO&D: Bond ir Refund Premiu Less:	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 1114 3322 3326 1114 3322 3326 1114 3322 3327 To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/730 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po correct pr 11XX Princip fur Plus: CO&D: Bond in Refund Premiu Less: Princip Interes	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Percription Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Administration Fees Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the payments the expenditure	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record and provided in A Fund 210 De Account # 9200/720 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior gear SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) led bond proceeds im on refunded bonds al payments t expenditure und fees (fees on bond interest above)	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To record amprovided in A Fund 210 De Account # 92007710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a Payme	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Percription Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Administration Fees Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the balance as provided in prior school year S withheld the payments the expenditure	- - 3,083.46	3,083.46
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 1114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash cativity in fund 210, Debt Service: and balance as provided in prior school year SBA withheld interest (revenue on withheld MVLR) led bond proceeds in on refunded bonds and payments to expenditure and fees (fees on bond interest above) ints to refunded bonds escrow agent into the refunded bonds escrow agent into the refunded bonds escrow agent into the refunded bonds into refunded bon	- - 3,083.46	3,083.46

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

Entries resu	ılting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2023-24 fiscal year.		
Voor on -1 -	trioc:	Dol-14	C1"
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	42,692.82	
1220 7500/730	Due from Other Agencies	1,538.92 52.00	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	52.00	
2632	Deferred Revenues - Unavailable		103.62
3321	CO&DS Distributed		42,995.25
3325	Interest on Undistributed CO&DS		1,184.87
	D&DS disbursements, investment earnings, treasury fees, and		
deterred reve	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
	Due from Other Agencies		-
1220 3325	Interest on Undistributed CO&DS		-
1220 3325			-
1220 3325 To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
1220 3325 To reverse p 3325	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 To reverse p 3325 1220	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
1220 3325 To reverse p 3325 1220	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.		-
1220 3325 To reverse p 3325 1220 To reverse p 2230	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 654.75	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 700/310 3323 To record an	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS rrior year receivable/deferred revenue. Interest on Undistributed CO&DS	654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730	Interest on Undistributed CO&DS rrior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	- 654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7700730 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS rrior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	- 654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322	Interest on Undistributed CO&DS rrior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7000/310 3323 To record an provided in A Fund 210 De Account # 92000/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS rrior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 77007310 3323 To record an provided in A Fund 210 De Account # 92007710 9200/730 9299/761 2210 11114 3322 3326 11XX	Interest on Undistributed CO&DS rrior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS rrior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de gearnings, reliadayance refuagent.	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS rrior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond in Refunc	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refunc Premiu. Less:	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reladavance refuader refunder	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladavance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Beginning ful Plus: CO&D: Bond ir Refunc Premiu Less: Princip Interes Dues a Payme	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De 400/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladavance refuaderings, reladavance refuade	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr 47200/310 3323 To record an provided in A Fund 210 De 48200/710 9200/720 9200/730 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, reladavance refuaderings, re	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 654.75	654.75

Madison County School District

	Iting from bond issuance and refunding:		
Fund 310 Ca	iting ironi bona iccaance and retainang.	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #			
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 No surrent re	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2023-24 fiscal year.		-
	•		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	=	-
	nterest for the 2023-24 fiscal year.		
	·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
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 3325	CO&DS Distributed Interest on Undistributed CO&DS		104,122.38
00_0	D&DS disbursements, investment earnings, treasury fees, and		2,829.71
	enue for the 2023-24 fiscal year.		
2632 1220	Deferred Revenues - Unavailable - Prior Year	-	
3325	Due from Other Agencies Interest on Undistributed CO&DS		-
	rior year receivable/deferred revenue.		
	,		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
1220	Due from Other Agencies rior year overpayment.		-
1220 To reverse pi	rior year overpayment.	_	-
1220 To reverse pi 2230	•	-	
1220 To reverse po 2230 11XX	rior year overpayment. Due to Other Agencies	-	
1220 To reverse po 2230 11XX To reverse po	rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	-
1220 To reverse pr 2230 11XX To reverse pr Fund 100 Ge	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund	-	
1220 To reverse po 2230 11XX To reverse po	Due to Other Agencies Cash rior year underpayment. eneral Fund Description	- 1.585.62	-
1220 To reverse pr 2230 11XX To reverse pr Fund 100 Ge Account # 7200/310 3323	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,585.62	- - 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,585.62 -	1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 333 To record am provided in A Fund 210 De Account # 9200/710	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description	- 1,585.62 - -	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7000/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 1,585.62 - - -	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 1,585.62 - - - -	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 1,585.62 - - - - -	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 1,585.62 - - - - -	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7000/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 33322	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 1,585.62 - - - - - -	- 1,585.62 - -
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 1,585.62 - - - - -	- 1,585.62 - - -
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 1,585.62 - - - - -	- 1,585.62 - - - -
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3322 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 1,585.62 - - - - -	- 1,585.62 - - - -
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 1,585.62 - - - - -	- 1,585.62 - - - -
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, relaadvance refu	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 1,585.62 - - - - -	- 1,585.62 - - -
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 700/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 1,585.62 - - - - -	- 1,585.62 - - -
1220 To reverse processes	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- 1,585.62 - - - - -	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, releadvance refuagent.	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	- 1,585.62 - - - - -	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, releadvance refuagent. 9200/730 11XX	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- 1,585.62	- 1,585.62
1220 To reverse processes	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	- 1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, releadvance refuagent. 9200/730 11XX	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Administration Fees Cash Description	- 1,585.62 - - - - -	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730	Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash	- 1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees	- 1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliation	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sanking Fund Administration Fees	- 1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2200/310 3323 To record amprovided in A 2000/110 210 2210 2210 2210 2210 2210 2	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees	- 1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliatio Beginning fur Plus:	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record deleadvance refu advance refu advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliation	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Per Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cosh SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Poble Service: Indicator of activity in fund 210, Debt Service: SWithheld	- 1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr Reconciliatie Beginning fur Plus: CO&DS Bond ir	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional and Technical Services CO&DS Withheld for Administration fees as Professional Administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Administration Fees Cash Description Description SBA Sinking Fund Administration Fees Cash Description Descri	- 1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliation Beginning fur Plus: CO&DS Bond in Refund	Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Pobbt Service: In dalance as provided in prior school year SB withheld Interest (revenue on withheld MVLR) But the total administration fees SB withheld Interest (revenue on withheld MVLR) But the total administration fees SBA Sinking fund 210, Debt Service: But the total administration fees SBA Sinking fund 210, Debt Service: But the total administration fees SBA Sinking fund 210, Debt Service: But the total administration fees SBA Sinking fund 210, Debt Service: But the total administration fees SBA Sinking fund 210, Debt Service: But the total administration fees SBA Sinking fund 210, Debt Service: But the total administration fees SBA Sinking fund 210, Debt Service: But the total administration fees SBA Sinking fund 210, Debt Service: But the total administration fees SBA Sinking fund 210, Debt Service: But the total administration fees SBA Sinking fund fees SBA Sinking fund fee	- 1,585.62	- - - - - - - - -
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1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings del eardvance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliation Beginning fur Plus: CO&DS Bond ir Refund Premiu Less:	Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Pobt Service: and balance as provided in prior school year Swithheld titerest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds m on refunded bonds	- 1,585.62	- 1,585.62
1220 To reverse processes	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional and Technical Services CO&DS Withheld for Administration fees as Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Administration for fefunded bonds escrow SBA Sinking Fund Administration Fees Cash Description SBA Sinking Fund Administration Fees Description Descri	- 1,585.62	- - - - - - - - - - - - -
1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliation Beginning fur Plus: CO&DS Bond in Refund Premiu Less: Principi Interesi	Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Indice XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees SWA SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SWA	- 1,585.62	- 1,585.62
1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730	Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year randing cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Description The Florida Constitution The Florida Consti	- 1,585.62	- - - - - - - - - - - - - - - - - - -
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record deleadvance refuadente refuad	Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Indice XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees SWA SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SWA	- 1,585.62	- - - - - - - - - - - - - - - - - - -
1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. To correct pr 11XX To correct pr	Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year SWithheld tierest (revenue on withheld MVLR) ded bond proceeds m on refunded bonds all payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds secrow agent and fees on refunded bonds (admin and underwriter fees) int on refunded bonds	- 1,585.62	- - - - - - - - - - - - - - - - - - -

	apital Projects, COBI Bonds		
Account #	Description Cash		
11XX 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year. ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable interest for the 2023-24 fiscal year.		-
No accrued	interest for the 2023-24 fiscal year.		
Year-end er		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	1 767 024 25	
11XX 1220	Cash Due from Other Agencies	1,767,834.35 64,000.47	
7500/730	Dues and Fees (Administrative expense)	2,535.25	
9200/710 2632	Interest Deferred Revenues - Unavailable		4,888.45
3321	CO&DS Distributed		1,771,555.95
3325	Interest on Undistributed CO&DS		57,925.67
	O&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
	·		
2632 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
To reverse p	rior year overpayment.		
2230	Due to Other Agencies	-	
11XX	Cash vrior year underpayment.		-
	eneral Fund		
Account # 7200/310	<u>Description</u> Professional and Technical Services	31,919.22	
Account # 7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	31,919.22	31,919.22
Account # 7200/310 3323 To record an	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	31,919.22	31,919.22
Account # 7200/310 3323 To record an provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	31,919.22	31,919.22
Account # 7200/310 3323 To record an provided in <i>F</i> Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	31,919.22	31,919.22
Account # 7200/310 3323 To record an provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	31,919.22	31,919.22
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest	255,000.00 76,700.00	31,919.22
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	255,000.00	31,919.22
Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	255,000.00 76,700.00 88.76	31,919.22
Account # 7200/310 3323 To record ar provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	255,000.00 76,700.00 88.76	
Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	255,000.00 76,700.00 88.76	324,431.48
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	255,000.00 76,700.00 88.76	
Account # 7200/310 3323 To record an provided in # Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment	255,000.00 76,700.00 88.76	324,431.45 1,328.94
Account # 7200/310 3323 To record ar provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	255,000.00 76,700.00 88.76	324,431.45 1,328.94
Account # 7200/310 3323 To record ar provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment	255,000.00 76,700.00 88.76	324,431.45 1,328.94
Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	255,000.00 76,700.00 88.76	324,431.45 1,328.94
Account # 7200/310 3323 To record ar provided in A Fund 210 D 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	255,000.00 76,700.00 88.76	324,431.45 1,328.94
Account # 7200/310 3323 To record ar provided in A Fund 210 D 9200/730 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	255,000.00 76,700.00 88.76	324,431.45 1,328.94
Account # 7200/310 3323 To record ar provided in A Fund 210 D 9200/730 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX	Professional and Technical Services	255,000.00 76,700.00 88.76	324,431.45 1,328.94
Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	Professional and Technical Services	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94
Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	Professional and Technical Services	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37
Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 11XX To correct pi 11XX 9200/730 To correct pi	Professional and Technical Services	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37
Account # 7200/310 3323 To record ar provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tior year SBA admin fees.	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37
Account # 7200/310 3323 To record ar provided in A Fund 210 D 4 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pl 11XX 9200/730 To correct pl Reconciliati Beginning fu Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Ton of activity in fund 210, Debt Service: Indi balance as provided in prior school year	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37 41.32
Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadvance re	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37 41.32 39,723.04 324,431.45
Account # 7200/310 3323 To record ar provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond i Refund	Professional and Technical Services	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37 41.32
Account # 7200/310 3323 To record ar provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 111XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond i Refunc Premic	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA admin fees. Con of activity in fund 210, Debt Service: Individual cash on withheld MVLR)	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37 41.32 39,723.04 324,431.45
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond in Refunc. Premit Less:	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37 41.32 39,723.04 324,431.45 1,328.94
Account # 7200/310 3323 To record ar provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu gent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premit Less: Princip Interes	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA admin fees. Con of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicated bond proceeds Interest (revenue on withheld MVLR) Indicated bonds Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37 41.32 39,723.04 324,431.45 1,328.94
Account # 7200/310 3323 To record ar provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 1114 3322 3326 111XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr 11XX Po	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37 41.32 39,723.04 324,431.45 1,328.94
Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadvance re	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA admin fees. Con of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicated bond proceeds Interest (revenue on withheld MVLR) Indicated bonds Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37 41.32 39,723.04 324,431.45 1,328.94
Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premiu Less: Princip Interes Dues a Payme Dues a	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash Tor year SBA admin fees. Service year SBA admin fees. Service year SBA admin fees. Son of activity in fund 210, Debt Service: Individed bond proceeds Interest (revenue on withheld MVLR) Seded bond proceeds Interest (revenue on bond interest above) Sents to refunded bonds escrow agent and fees (fees on bond interest above) Sents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) Int on refunded bonds	255,000.00 76,700.00 88.76 - -	324,431.45 1,328.94 6,028.37 41.32 39,723.04 324,431.45 1,328.94

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

	ulting from bond issuance and refunding:	Debit	Credit
	-	Debit	Credit
Account #	apital Projects, COBI Bonds Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	·		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/790	Dues and 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 No current re	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2023-24 fiscal year.		-
	· · · · · · · · · · · · · · · · · · ·		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No seerued i	Accrued Interest Payable		-
no accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
	apital Projects, CO&DS		
	——————————————————————————————————————		
Account # 11XX	<u>Description</u> 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 To record C0	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, treasury fees, and		51,556.48
	enue for the 2023-24 fiscal year.		
	·		
2632	Deferred Revenues - Unavailable - Prior Year	-	
	Due from Other Agencies		-
	•		
3325	Interest on Undistributed CO&DS		-
3325	•		-
3325 To reverse p 3325	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse p 3325 1220	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		-
3325 To reverse p 3325 1220	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse p 3325 1220 To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 To reverse p 3325 1220 To reverse p 2230	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	
3325 To reverse p 3325 1220 To reverse p 2230 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	-	
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	28,126.14	
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,126.14	- - - 28,126.14
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 73323 To record an	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,126.14	28,126.14
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 73323 To record an	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,126.14	- - - 28,126.14
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,126.14	- - - 28,126.14
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an orovided in A	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,126.14	- - 28,126.14
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00	- - 28,126.14
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an orovided in A Fund 210 De Account # 3200/710 9200/720	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00	- - 28,126.14
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an orrovided in A Fund 210 De Account # 9200/710 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	- - 28,126.14
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00	- - 28,126.14
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	- - 28,126.14
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	28,126.14 28,126.14
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	110,220.55
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 921114 9322 93326 11XX To record de earnings, reladed advance refuagent.	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 1114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To record de earnings, rela advance refuagent.	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16	- 110,220.55 451.49 2,908.12
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	- 110,220.55 451.49 2,908.12
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuadvan	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	- 110,220.55 451.49 2,908.12
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu agent. 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	- 110,220.55 451.49 2,908.12
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladavance refuadvance r	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49 2,908.12
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49 2,908.12
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadevance refuadevance refuagent. 11XX To correct pr	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49 2,908.12
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela eadvance refu advance refu advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond in Refunc	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49 2,908.12 - 14.04 5,142.34 110,220.55
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond in Refunc Premiu	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49 2,908.12 14.04 5,142.34 110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladovance refue advance refue ad	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49 2,908.12 - 14.04 5,142.34 110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 33323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49 2,908.12 14.04 5,142.34 110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela eadvance refu eadvance eadva	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49 2,908.12 - 14.04 5,142.34 110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond in Refunc Premiu Less: Princip Interes Dues a	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49 2,908.12 14.04 5,142.34 110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela earnings, rela earnings, rela edvance refu earnings, rela	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49 2,908.12 14.04 5,142.34 110,220.55 451.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela earnings, rela earnings, rela edvance refu earnings, rela	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	105,000.00 8,550.00 30.16 - -	110,220.55 451.49 2,908.12 14.04 5,142.34 110,220.55 451.49

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

Entripe rocu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	_
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	<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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
2210 No accrued ir	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
	· ·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,031,844.08	
1220 7500/730	Due from Other Agencies	38,624.15	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	1,940.37	
9200/710 2632	Deferred Revenues - Unavailable		4,477.83
3321	CO&DS Distributed		1,024,333.37
3325 To record CC	Interest on Undistributed CO&DS O&DS dishursements, investment earnings, treasury fees, and		43,597.40
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
	·		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
	1 of a control of the distribution of TATALE		
3325	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		
3325 To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		
3325 To reverse po	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse pi 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 To reverse pi 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse po 3325 1220 To reverse po 2230	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	-
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge	Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund	-	
3325 To reverse programmer progra	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse pr 3325 1220 To reverse pr 2230 11XX To reverse pr Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS	- 24,429.60	-
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	24,429.60	- - 24,429.60
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS	- - 24,429.60	24,429.60
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A	Interest on Undistributed CO&DS	24,429.60	24,429.60
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS	24,429.60	- - 24,429.60
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3327 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS		- - 24,429.60
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	- 24,429.60 530,000.00 64,820.00	- - 24,429.60
3325 To reverse pr 3325 1220 To reverse pr 2230 11XX To reverse pr Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	- - 24,429.60
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS	530,000.00 64,820.00	- 24,429.60
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3325 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	24,429.60
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	579,803.0E
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	579,803.05 2,375.00
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 33326 11XX To record del	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	579,803.05 2,375.00
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record delearnings, rela	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	579,803.05 2,375.00
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	24,429.60 579,803.05 2,375.00 12,800.58
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record delearnings, rela	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	579,803.05 2,375.00
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	579,803.05 2,375.00
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	579,803.0 <u>8</u> 2,375.00
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	579,803.05 2,375.00
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3327 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63	579,803.0 <u>8</u> 2,375.00
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	579,803.06 2,375.00 12,800.58
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	579,803.06 2,375.00 12,800.58
3325 To reverse pi 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3327 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	579,803.05 2,375.00 12,800.58
3325 To reverse pi 3325 1220 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3327 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliation	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	579,803.05 2,375.00 12,800.58
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliatic Beginning fur	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	579,803.05 2,375.00 12,800.58
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliatio Beginning fur Plus:	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	579,803.05 2,375.00 12,800.58
3325 To reverse pi 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3327 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Reconciliatie Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	579,803.05 2,375.00 12,800.58 73.85 35,033.85 579,803.05
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliativ Beginning fur Plus: CO&DS Bond ir Refund	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	579,803.05 2,375.00 12,800.58 73.85 35,033.85 579,803.05
3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliation Beginning fur Plus: CO&DS Bond in Refund Premiu	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	579,803.05 2,375.00 12,800.58 73.85 35,033.85 579,803.05
3325 To reverse pi 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliation Beginning fur Plus: CO&DS Bond ir Refund Premiu Less:	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	73.85 35,033.85 579,803.05 2,375.00
3325 To reverse pi 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3327 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr Reconciliatie Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principi	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	73.85 35,033.85 579,803.05 2,375.00
3325 To reverse pi 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 33326 11XX To record del earnings, rela advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri 11XX 9200/730 To correct pri Reconciliatie Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principi Interesi	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	73.85 35,033.85 579,803.05 2,375.00
3325 To reverse pi 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3327 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, relai advance refu agent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri Plus: CO&DS Bond ir Refund Premiu Less: Principi Interesi Dues a Payme	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	73.85 35,033.85 579,803.05 2,375.00 12,800.58
3325 To reverse pi 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3322 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues a Payme Dues a	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	73.85 35,033.85 579,803.05 2,375.00 12,800.56
3325 To reverse pi 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3322 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX To correct pr 11XX To correct pr Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues a Payme Dues a	Interest on Undistributed CO&DS	530,000.00 64,820.00 158.63 - -	73.85 35,033.85 579,803.05 2,375.00 12,800.56

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

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/692 3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description On the Property of		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance l	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
	Description		
Account # 11XX	<u>Description</u> Cash	280,093.06	
1220	Due from Other Agencies	10,036.71	
7500/730	Dues and Fees (Administrative expense)	341.12	
9200/710 2632	Interest Deferred Revenues - Unavailable		622.16
3321	CO&DS Distributed		282,019.29
3325	Interest on Undistributed CO&DS		7,829.44
	D&DS disbursements, investment earnings, treasury fees, and		
deterred reve	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325 To roverse n	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
	rior year overpayment.		
To reverse p	rior year overpayment. Due to Other Agencies		
To reverse p 2230 11XX	Due to Other Agencies Cash	-	
To reverse p 2230 11XX To reverse p	Due to Other Agencies Cash rior year underpayment.	-	-
To reverse p 2230 11XX To reverse p	Due to Other Agencies Cash rior year underpayment.	-	-
To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	Due to Other Agencies Cash rior year underpayment. eneral Fund Description	-	-
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	- 4,294.71	- 4 204 74
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due to Other Agencies Cash rior year underpayment. eneral Fund Description	4,294.71	4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 4,294.71	4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 4,294.71	4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 4,294.71	4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- 4,294.71 -	- 4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 4,294.71 - -	- 4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 4,294.71 - - -	- 4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 4,294.71 - - - - -	4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 4,294.71 - - - - -	- 4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 4,294.71 - - - - - -	- 4,294.71 - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 4,294.71 - - - - -	- 4,294.71 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 302 Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rior withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 4,294.71 - - - - -	4,294.71 - - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9299/761 2210 1114 3322 3326 11XX To record de	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 4,294.71 - - - - -	4,294.71 - - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 921114 3322 3326 111XX To record de earnings, rela	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rior withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 4,294.71 - - - - -	4,294.71 - - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	- 4,294.71 - - - -	- 4,294.71 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	- 4,294.71 - - - - -	- 4,294.71 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	- 4,294.71 - - - -	- 4,294.71 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/730 9200/730 9200/730 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	- 4,294.71 - - - - -	- 4,294.71 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu adpent. 9200/730 11XX To correct pr	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees.	- 4,294.71	- 4,294.71 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration riounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	- 4,294.71	- 4,294.71 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash	- 4,294.71	- 4,294.71 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 4,294.71	- 4,294.71 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu adent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr Reconciliati	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 4,294.71	- 4,294.71 - - -
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 4,294.71	- 4,294.71 - - -
To reverse p 2230 11XX To reverse p Fund 100 Get Account # 7200/310 3323 To record arr provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional Section (a) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 4,294.71	- 4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance re	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 4,294.71	- 4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for administration fees as Professional section of the Florida Constitution. Professional section of the Florida Constitution. Professional Section of Section (d) of the Florida Constitution. Professional Section of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Professional Section of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA S	- 4,294.71	4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	- 4,294.71	- 4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Postricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Paccrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Peters SBA Sinking Fund Stervice: Administration Fees SBA Sinking Fund Stervice: Administration Fees SBA Sinking Fund Administration Fees SBA Sinking Fund Stervice: Administration Fees SBA SINKING STERVICE: Administration	- 4,294.71	- 4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po record de earnings, rela advance refu agent. 9200/730 11XX To correct pr Reconciliati Beginning fur Plus:	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Pobt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on refunded bonds Interest (revenue on withheld MVLR) Interest (revenue on withhel	- 4,294.71	- 4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Postricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Paccrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Peters SBA Sinking Fund Stervice: Administration Fees SBA Sinking Fund Stervice: Administration Fees SBA Sinking Fund Administration Fees SBA Sinking Fund Stervice: Administration Fees SBA SINKING STERVICE: Administration	- 4,294.71	- 4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance r	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Postricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Paccrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 4,294.71	- 4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladadvance refuadament. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po record de earnings, reladadvance refuadament. 9200/730 11XX To correct pr 11XX Po correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a Payme Dues a	Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Professional	- 4,294.71	4,294.71
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladadvance refuadament. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po record de earnings, reladadvance refuadament. 9200/730 11XX To correct pr 11XX Po correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a Payme Dues a	Due to Other Agencies Cash rior year underpayment. Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Indice XII, Section 9, Subsection (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Swithheld Interest (revenue on withheld MVLR) Interest (revenue on refunded bonds all payments It expenditure Interest (reso on bond interest above) Ints to refunded bonds escrow agent Interest (reso on bond interest above) Ints to refunded bonds Interest (reso on refunded bonds (admin and underwriter fees) Into on refunded bonds Interest (refunded bonds (admin and underwriter fees) Into on refunded bonds	- 4,294.71	4,294.71

Nassau County School District

Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u> Cash		
11XX 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	Description Miscellaneous Principal/Interest Current Refunding		
9200/790	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds Description		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2023-24 fiscal year.		
Year-end er	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	40-0	
11XX 1220	Cash Due from Other Agencies	467,639.87 16,698.12	
7500/730	Dues and Fees (Administrative expense)	569.45	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		981.62 470,798.48
3325	Interest on Undistributed CO&DS		13,127.34
	O&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
delelled lev	side for the 2025-24 fiscal year.		
2632 1220	Deferred Revenues - Unavailable - Prior Year	-	
3325	Due from Other Agencies Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
To reverse p	rior year overpayment.		
2230	Due to Other Agencies	-	
11XX	Cash vrior year underpayment.		-
	eneral Fund		
	Description		
Account # 7200/310	Professional and Technical Services	7,169.52	
3323	CO&DS Withheld for Administration	•	7,169.52
	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A Fund 210 De	Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A Fund 210 De Account # 9200/710 9200/720	Article XII, Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description Redemption of Principal Interest	÷	
provided in <i>F</i> Fund 210 De Account # 9200/710 9200/720 9200/730	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	: :	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable		
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	: : :	-
provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	: : : :	:
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		- - - -
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provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	- - - -	-
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash	- - - - -	-
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provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX To correct pi 11XX To correct pi 12X	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees.	- - - - -	-
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provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premit Less: Princip Interes Dues a Payme	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees. Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (re	-	-
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. 9200/730 To correct pi 11XX To correct pi	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. SBA Sinking Fund Administration Fees rior year SBA admin fees. SWITH SUBJECT OF STATE OF ST		- - - - - - - - - - - - - - - - - - -

Okaloosa County School District

	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210 No current re	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2023-24 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> 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 2632	Interest Deferred Revenues - Unavailable		4,280.57
3321	CO&DS Distributed		1,075,376.74
3325	Interest on Undistributed CO&DS		30,427.38
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
	·		
2632 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	_
3325	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
	rior year avernaument		
To reverse p	rior year overpayment.		
2230	Due to Other Agencies	-	
2230 11XX	Due to Other Agencies Cash	-	-
2230 11XX To reverse p	Due to Other Agencies Cash rior year underpayment.	÷	
2230 11XX To reverse p Fund 100 G e	Due to Other Agencies Cash rior year underpayment. eneral Fund		-
2230 11XX To reverse p Fund 100 G Account # 7200/310	Due to Other Agencies Cash rior year underpayment.	17,636.97	-
2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	17,636.97	- 17,636.97
2230 11XX To reverse p Fund 100 Go Account # 7200/310 3323 To record an	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	17,636.97	17,636.97
2230 11XX To reverse p Fund 100 Go Account # 7200/310 3323 To record an provided in A	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	17,636.97	17,636.97
2230 11XX To reverse p Fund 100 Go Account # 7200/310 3323 To record an provided in A	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution.	17,636.97	17,636.97
2230 11XX To reverse p Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	66,000.00	17,636.97
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	66,000.00 18,570.00	17,636.97
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	66,000.00	17,636.97
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	66,000.00 18,570.00 22.65	17,636.97
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	66,000.00 18,570.00 22.65	
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	66,000.00 18,570.00 22.65	17,636.97 17,636.97 82,773.74 339.06
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 33222 3326 11XX	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	66,000.00 18,570.00 22.65	82,773.74
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9229/761 22917 1114 3322 3326 311X To record de	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section	66,000.00 18,570.00 22.65	82,773.74 339.06
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3322 3312X To record de parnings, relief	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	66,000.00 18,570.00 22.65	82,773.74 339.06
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3322 3312X To record de parnings, relief	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection (d) of the Florida Constitution. Enticle Section 9, Subsection 1,	66,000.00 18,570.00 22.65	82,773.74 339.06
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record deearnings, reladvance refuagent.	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	66,000.00 18,570.00 22.65	82,773.74 339.06
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladed and an erefuagent.	Due to Other Agencies Cash rior year underpayment. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	66,000.00 18,570.00 22.65	82,773.74 339.06
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladed and an erefuagent.	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Entire Service Payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	66,000.00 18,570.00 22.65	82,773.74 339.06
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladed and an erefuagent.	Due to Other Agencies Cash rior year underpayment. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	66,000.00 18,570.00 22.65	82,773.74 339.06
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 92210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	66,000.00 18,570.00 22.65 - -	82,773.74 339.06
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 92210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section 9, Subsection (d) of the Florida Constitution. Entricle XII, Section	66,000.00 18,570.00 22.65 - -	82,773.74 339.06 1,479.85
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an approvided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 11114 33326 3326 33226 311XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX 9200/730 To correct pi	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	66,000.00 18,570.00 22.65 - -	82,773.74 339.06 1,479.85
2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 11114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct principle of the provided in A 9200/730 11XX To correct principle of the provided in A 9200/730 To correct principle of the provided in A 9200/730 To correct principle of the principle of t	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. elot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tior year SBA admin fees.	66,000.00 18,570.00 22.65 - -	82,773.74 339.06 1,479.85
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 92210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year	66,000.00 18,570.00 22.65 - -	82,773.74 339.06 1,479.85
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance ref	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	66,000.00 18,570.00 22.65 - -	82,773.74 339.06 1,479.85
2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 11114 3322 3326 11XX To record de earnings, reladavance refuadavance refuadavan	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the	66,000.00 18,570.00 22.65 - -	82,773.74 339.06 1,479.85 10.54 9,553.60 82,773.74
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/730 9200/730 9200/730 111XX To record de earnings, reladvance refuaçent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. entropy Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees cash rior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR)	66,000.00 18,570.00 22.65 - -	82,773.74 339.06 1,479.85 10.54 9,553.60 82,773.74 339.06
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash for year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund	66,000.00 18,570.00 22.65 - -	82,773.74 339.06 1,479.85 10.54 9,553.60 82,773.74 339.06
2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 1114 3322 3326 311XX To record de earnings, reladavance refuadavance refuadavanc	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Entic service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees	66,000.00 18,570.00 22.65 - -	82,773.74 339.06 1,479.85 10.54 9,553.60 82,773.74 339.06
2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9200/730 9200/730 11XX To record de earnings, reladvance refuaçent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) led bond proceeds and on refunded bonds all payments at expenditure and fees (fees on bond interest above)	66,000.00 18,570.00 22.65 - -	82,773.74 339.06 1,479.85 10.54 9,553.60 82,773.74 339.06
2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A 9200/710 9200/720 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refua	Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. Entire Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Entire Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Adm	66,000.00 18,570.00 22.65 - -	9,553.60 82,773.74 339.06 1,479.85 10.54 9,553.60 82,773.74 339.06
2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX To correct pi 11XX To correct pi 11XX Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu. Less: Princip Interes Dues a Payme Dues a	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash Set service payments, MVLR withheld for debt service, investment and and the service payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash Interest (revenue on withheld MVLR) Set Withheld Set Withheld Set Withheld Set Withheld Set Withheld Set Withheld Set Service Set Withheld Set Withheld Set Service Set Withheld Set Withheld Set Set Service Set	66,000.00 18,570.00 22.65 - -	9,553.60 82,773.74 339.06 1,479.85 10.54 9,553.60 82,773.74 339.06

Okeechobee County School District

	apital Projects, COBI Bonds		
Account # 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
9299/891 3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding Description		
Account # 9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No current re	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2023-24 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description Cash		
2210	Accrued Interest Payable	-	-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end er	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	222 574 00	
11XX 1220	Cash Due from Other Agencies	233,571.03 8,381.11	
7500/730	Dues and Fees (Administrative expense)	284.47	
9200/710 2632	Interest Deferred Revenues - Unavailable		529.89
3321	CO&DS Distributed		235,188.45
3325	Interest on Undistributed CO&DS		6,518.27
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year		
1220	Due from Other Agencies	-	-
3325	Interest on Undistributed CO&DS		-
10 reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220 To reverse p	Due from Other Agencies rior year overpayment.		-
2230 11XX	Due to Other Agencies Cash	-	_
To reverse p	rior year underpayment.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	3,581.55	3,581.55
To record an	nounts withheld from MVLR for actual administration fees as		0,001.00
•	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	Pascription		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Redemption of Principal Interest	-	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	- - -	
9200/720	Interest	- - - -	
9200/720 9200/730 9299/761 2210 1114	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		-
9200/720 9200/730 9299/761 2210 1114 3322	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - - -	- - -
9200/720 9200/730 9299/761 2210 1114	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	:	- - - -
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment	: : :	-
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	:	:
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment	:	:
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	-	-
9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	- - - - -	:
9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	-	:
9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pr	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash	: : :	
9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees.	-	-
9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Tior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tior year SBA admin fees.	- - - - -	-
9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Tior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tior year SBA admin fees. On of activity in fund 210, Debt Service:	-	
9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pl 11XX 9200/730 To correct pl Reconciliati Beginning fu Plus:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year	-	
9200/720 9200/730 9209/761 2210 11114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct properties of the corr	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld	- - - -	
9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond ii	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	-	
9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond in Refunce Premic	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld		
9200/720 9200/730 9209/761 2210 11114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond ii Refunc. Premit Less:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash for year SBA admin fees. Cash SBA Sinking Fund Administration Fees for year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds		-
9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct process of the correct process of t	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) led bond proceeds and payments	- - -	
9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premic Less: Princip Interes Dues a	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Sior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ited bond proceeds Interest (revenue on withheld MVLR) Ited bond proceeds Interest (revenue on withheld more proceeds Interest (revenue on w	- -	
9200/720 9200/730 9209/761 2210 11114 3322 3326 3126 advance refuagent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond i Refunc Premit Less: Princip Interes Dues a Payme	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld anterest (revenue on withheld MVLR) led bond proceeds all payments at expenditure and fees (fees on bond interest above) and sees for refunded bonds escrow agent	- -	
9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct process of the second of the se	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Sior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ited bond proceeds Interest (revenue on withheld MVLR) Ited bond proceeds Interest (revenue on withheld more proceeds Interest (revenue on w	-	

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

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds	· 	
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 No current re	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2023-24 fiscal year.		-
	,		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210 No advance l	Accrued Interest Payable (Sinking Fund Accruais) bond refunding for the 2023-24 fiscal year.		-
	· · · · · · · · · · · · · · · · · · ·		
-una 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
vo accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
		20011	<u> 5. cuit</u>
	pital Projects, CO&DS		
Account #	Description		
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 2632	Interest 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 CC	D&DS disbursements, investment earnings, treasury fees, and		,
deferred reve	enue for the 2023-24 fiscal year.		
	Deferred Revenues - Unavailable - Prior Year	-	
2632			
1220	Due from Other Agencies		-
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS		-
1220 3325	Due from Other Agencies		-
1220 3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS	_	-
1220 3325 To reverse p 3325	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.		:
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		
1220 3325 To reverse p 3325 1220 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	·	
1220 3325 To reverse p 3325 1220 To reverse p 2230	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 127,589.43	
1220 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43	- - 127,589.43
1220 3325 Fo reverse pi 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323 Fo record am	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 127,589.43	- - - 127,589.43
1220 3325 Fo reverse pi 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323 Fo record am	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 127,589.43	- - - 127,589.43
1220 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43	- - 127,589.43
1220 1325 1220 Fo reverse properties of the control of the cont	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 127,589.43	127,589.43
1220 3325 Fo reverse properties of the propert	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43	- - 127,589.43
1220 1325 Fo reverse p. 1325 1220 Fo reverse p. 1230 11XX Fo reverse p. 11XX Fo reverse p. 1230 13323 Fo record amorovided in A. 1340 1350 1360 1	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43 - -	127,589.43
1220 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi 2200/310 3323 Fo record am 2200/310 Beautiff 200/310 Beautiff 200/310 Beautiff 200/310 Beautiff 200/710 200/720	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43 - -	- - - 127,589.43
1220 3325 Fo reverse pi 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 32200/710 32200/720	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43 - - -	- - - 127,589.43
1220 3325 Fo reverse pi 3325 1220 To reverse pi 2230 11XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43 - - - - -	- - - 127,589.43
1220 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3229/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43 - - - - -	127,589.43
1220 3325 Fo reverse pi 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/730 3229/761 2210 1114 3322	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43 - - - - -	127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 77200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43 - - - - -	127,589.43 - -
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2299/761 2210 11114 13322 13326 111XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 127,589.43 - - - - -	127,589.43 - - - - - -
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43 - - - - -	127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX For everse pi 2200/310 3323 To record arr 200/310 3232 To record arr 200/720 200/730 2299/761 2210 11114 13322 13326 11XX To record de 22arnings, rela	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 127,589.43 - - - - -	- - - 127,589.43
1220 3325 Fo reverse pi 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi 2230 11XX Fo reverse pi 2230 1323 Fo record am 2200/730 2200/730 2200/730 2290/730 2210 1114 3322 3326 11XX Fo record de 2344 2544 2544 2544 2544 2544 2544 2544	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43 - - - - -	- - 127,589.43
1220 3325 Fo reverse pi 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi 2230 11XX Fo reverse pi 2230 1323 Fo record am 2200/730 2200/730 2200/730 2290/730 2210 1114 3322 3326 11XX Fo record de 2344 2544 2544 2544 2544 2544 2544 2544	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 127,589.43	127,589.43
1220 1325 Fo reverse properties of the propert	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 127,589.43 - - - - -	- - 127,589.43
1220 3325 Fo reverse pi 3325 1220 Fo reverse pi 2230 11XX Fo reverse pi 2230 11XX Fo record am 2323 Fo record am 2400/730 2200/730 2200/730 2299/761 2210 11114 2322 2326 11XX Fo record de 2200/730 2299/761 2210 2210 2211 2210 2210 2211 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- 127,589.43 - - - - - -	- - - 127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 323 To record amorovided in A Fund 210 De Account # 20200/710 2020/730 2020/730 2290/730 2210 1114 3322 3326 11XX To record de parnings, rela padvance refu agent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43 - - - - -	127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as ricile XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees.	- 127,589.43	127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 7200/310 3323 To record arr 7200/310 3323 To record arr 7200/720 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43	127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 3323 To record amorovided in A Fund 210 De Account # 2200/710 2200/730 2290/730 2290/730 2210 1114 3322 3326 11XX To record de parnings, rela padvance refu agent. 2200/730 11XX To correct pr 11XX 11XX To correct pr 11XX 2200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43	- - 127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 3323 To record amorovided in A Fund 210 De Account # 2200/710 2200/730 2290/730 2290/730 2210 1114 3322 3326 11XX To record de parnings, rela padvance refu agent. 2200/730 11XX To correct pr 11XX 11XX To correct pr 11XX 2200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43	127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 7200/310 3323 To record arr 7200/310 3323 To record arr 7200/710 9200/720 9200/720 9200/730 1114 3322 3326 11XX To record de parnings, rela 2204 1114 3322 1114 3326 1114 3326 1114 3326 1114 3327 115 115 115 115 115 115 115 115 115 11	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43	127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 33326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliation	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees.	- 127,589.43	127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi 2230 11XX To record arr 2200/310 3323 To record arr 2000/710 2020/710 2020/730 2299/761 2210 1114 3322 3326 11XX To record de 2210 1114 3322 3326 11XX To record de 2200/730 11XX To record de 2200/730 11XX To record de 2200/730 11XX To correct pr 11XX 2200/730 11XX To correct pr 11XX 2200/730 To correct pr Reconciliation	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 127,589.43	127,589.43
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1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2299/761 2210 11114 3322 3326 11XX To record de gearnings, rela advance refu agent. 2200/730 11XX To correct pr 11XX 2200/730 To correct pr 11XX Beginning fur Plus: CO&DS	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash total service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA SBA SBA SInking Fund Administration Fees SBA SBA SBA SBA SBA SBA SBA	- 127,589.43	127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To record arr 2200/310 3323 To record arr 2200/710 3200/720 3200/720 3209/761 2210 1114 3322 3326 11XX To record de earnings, rela 3204 2200/730 11XX To record de earnings, rela 3200/730 11XX To record de earnings, rela 3200/730 11XX To record pr 11XX 1200/730 11XX To correct pr 11XX 1200/730 To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA admin fees.	- 127,589.43	127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record arr 7200/710 2200/710 2200/730 2299/761 2210 1114 3322 3326 11XX To record de 2200/730 2299/761 2210 1114 3322 3326 11XX To record de 2200/730 11XX To correct pr 11XX 1200/730 11XX To correct pr 1200/730 1300 1400 1500 1600 1700 1700 1700 1700 1700 1700 17	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash total service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA SBA SBA SInking Fund Administration Fees SBA SBA SBA SBA SBA SBA SBA	- 127,589.43	127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi Fund 100 Ge Account # 7200/310 3323 To record arr 7200/710 2200/710 2200/730 2299/761 2210 1114 3322 3326 11XX To record de 2200/730 2299/761 2210 1114 3322 3326 11XX To record de 2200/730 11XX To correct pr 11XX 1200/730 11XX To correct pr 1200/730 1300 1400 1500 1600 1700 1700 1700 1700 1700 1700 17	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash croyear SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees.	- 127,589.43	- - - 127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2330 11XX To reverse pi 2230 11XX To reverse pi 2230 11XX To record amorovided in A 2000/710 3220/720 3200/720 3200/720 3200/720 3200/720 3200/730 3229/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refueled advance refueled adv	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Professional and Technical Services CO&DS Withheld for Administration received survives and the Florida Constitution. Professional and Technical Services CO&DS Withheld for Administration received survives and the Florida Constitution. Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Con of activity in fund 210, Debt Service: Indicated bond proceeds mn on refunded bonds Interest Crevenue on withheld MVLR) Interest Control of the Florida Constitution on refunded bonds	- 127,589.43	- - - 127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To record arr 2200/310 3323 To record arr 200/710 200/720 200/730 2299/761 2210 1114 3322 3326 11XX To record de earnings, rela 204 200/730 11XX To record de earnings, rela 200/730 11XX To record pi 11XX To record pi 11XX To record pi 11XX To record pr 11XX To record pr 11XX To correct pr 11XX To pi 11XX To pi 11XX To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash croyear SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees.	- 127,589.43	- - - - 127,589.43
1220 3325 To reverse pi 3325 1220 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 2230 11XX To record arrorovided in A Fund 210 De Account # 2200/710 2200/730 2200/730 2299/761 2210 11114 3322 3326 11XX To record de partings, rela advance refu agent. 2200/730 11XX To record de partings, rela advance refu agent. 2200/730 11XX To correct pr 11XX 2200/730 11XX To correct pr 1200/730 11XX To correct pr 1200/730 1200/730 1300/730 1300/730 1400/730 1500/730 1600/730 1700/730 1	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration	- 127,589.43	127,589.43
1220 3325 To reverse pi 3325 To reverse pi 3325 To reverse pi 2230 To reverse pi 2230 To reverse pi 2230 To reverse pi 2230 To record arrorovided in A 2000/710 3323 To record arrorovided in A 2000/720 3200/720 3200/720 3200/730 3229/761 2210 To record de earnings, reladadvance refues advance refues advanc	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ted bond proceeds m on refunded bonds al payments t expenditure not fees (fees on bond interest above) nts to refunded bonds escrow agent	- 127,589.43	- - - - - - - - - - - - - - - - - - -
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 7200/310 3323 To record arr 7200/310 3323 To record arr 7200/710 9200/720 9200/730 9209/761 9210 1114 3322 3326 11XX To record de earnings, rela 200/730 11XX To record de earnings, rela 200/730 11XX To record de earnings, rela 200/730 11XX To record pr 11XX 10 11XX To correct pr 11XX 10 11XX 1	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash substitute on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ited bond proceeds an on refunded bonds al payments at expenditure and fees (fees on bond interest above) and fees on refunded bonds (admin and underwriter fees)	- 127,589.43	- - - - - - - - - - - - - - - - - - -
1220 3325 To reverse pi 3325 1220 To reverse pi 2230 11XX To reverse pi 7200/310 3323 To record arr 7200/310 3323 To record arr 7200/710 9200/720 9200/730 9209/761 9210 1114 3322 3326 11XX To record de earnings, rela 200/730 11XX To record de earnings, rela 200/730 11XX To record de earnings, rela 200/730 11XX To record pr 11XX 10 11XX To correct pr 11XX 10 11XX 1	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash service on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ted bond proceeds m on refunded bonds all payments t expenditure and fees (fees on bond interest above) and prefunded bonds secrow agent and fees on refunded bonds (admin and underwriter fees) and on refunded bonds and payments to refunded bonds	- 127,589.43	- - - 127,589.43

Osceola County So	chool District
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Francisco C	suital Businets CORI Day 1:	· <u></u>	
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable interest for the 2023-24 fiscal year.		-
TO GOOTUEU	THE TOOL OF THE ZOZO ZT HOURI YEAR.		
Year-end er	ntries:	<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
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 3321	Deferred Revenues - Unavailable		7,550.67
3325	CO&DS Distributed Interest on Undistributed CO&DS		2,652,998.00 83,453.28
	O&DS disbursements, investment earnings, treasury fees, and		00,400.20
	enue for the 2023-24 fiscal year.		
	5 (15)		
	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies	-	-
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS	-	- -
1220 3325	Due from Other Agencies	-	-
1220 3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS		-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse p 3325 1220 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment.	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies		
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - 46 243 98	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 46,243.98	- - - 46,243.98
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. eneral Fund Description Professional and Technical Services	- 46,243.98	46,243.98
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 700/310 3323 To record an	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 46,243.98	46,243.98
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 700/310 3323 To record an provided in A	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 46,243.98	46,243.98
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bett Service, SBE/COBI Bonds	- - 46,243.98	46,243.98
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account #	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Involved Technology Subsection (d) of the Florida Constitution.	- - 46,243.98	46,243.98
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS		- - - 46,243.98
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/720 9200/730	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	358,000.00	- - - 46,243.98
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Prior year overpayment. Due to Other Agencies Cash Due from Other Agencies Cash Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	358,000.00 35,850.00	- - - 46,243.98
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Due to Other Agencies Cash Prior year underpayment. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	358,000.00 35,850.00	46,243.98
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr 47200/310 3323 To record ar provided in A Fund 210 Dr 48200/T40 9200/T20 9200/T30 9209/761 2210 11114	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash purior year underpayment. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Rounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	358,000.00 35,850.00	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	358,000.00 35,850.00	383,641.08
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7000/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash purior year underpayment. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Rounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	358,000.00 35,850.00	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 13322 3326 11XX	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Prior year overpayment. Due to Other Agencies Cash Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	358,000.00 35,850.00	- 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Eneral Fund Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	358,000.00 35,850.00	- 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Prior year overpayment. Due to Other Agencies Cash Due from Other Agencies Cash Description Professional and Technical Services Co&DS Withheld for Administration Mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment	358,000.00 35,850.00	- 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	358,000.00 35,850.00	- 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Prior year overpayment. Due to Other Agencies Cash Due from Other Agencies Cash Prior year underpayment. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Individual Commonstration Individual Commonstration Individual Commonstration Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Entry SBE/COBI Bonds SBA Sinking Fund Earnings Cash	358,000.00 35,850.00	- 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	358,000.00 35,850.00	- 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	358,000.00 35,850.00	- 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Prior year overpayment. Due to Other Agencies Cash Prior year underpayment. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Eneral Fund Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Entry Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees.	358,000.00 35,850.00 104.96 - -	- 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct pi 11XX	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	358,000.00 35,850.00	383,641.08 1,571.48 8,742.40
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 22910 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees	358,000.00 35,850.00 104.96 - -	- 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/730 9200/730 111XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr 47200/310 3323 To record ar provided in A Fund 210 Dr 48200/730 9200/730 9200/730 11XX To record de earnings, rel advance refu advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees.	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description and Technical Service Agents Coxical	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance re	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administ	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40 48.87 19,750.91 383,641.08
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9200/730 9200/730 11XX To record de earnings, rel advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond i	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40 - 48.87
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct p 11XX 9200/730 To correct p 11XX 9200/730 To correct p Reconciliati Beginning fu Plus: CO&D Bond in Refund	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40 48.87 19,750.91 383,641.08
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premic	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40 48.87 19,750.91 383,641.08
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7007010 3323 To record ar provided in A Fund 210 D Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 12X 13X 14X 15X 15X 15X 15X 15X 15X 15X 15X 15X 15	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Cash Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees Payments to refunded bonds escrow SBA Sinking Fund Administration Fees SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash Tior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash Tior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees.	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40 48.87 19,750.91 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Pund 210 Dr 40 9200/720 9200/730 9200/730 9200/730 11XX To record de earnings, rel advance refu advance ref	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40 48.87 19,750.91 383,641.08
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX 9200/730 To correct pi 12XX Peconciliati Beginning fu Plus: CO&D Bond in Refunc Premic Less: Princip Interes Dues a	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Due to Other Agencies Cash prior year underpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration prior year underpayment withheld from MVLR for actual administration fees as a particle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees payments, MVLR withheld for debt service, investment and ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Tor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees. Cash Tor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees.	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40 48.87 19,750.91 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To record ar provided in A 2000/710 9200/720 9200/730 9299/761 2210 11114 13322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Plus: CO&D Bond in Refunc Premin Less: Princip Interes Dues a Payme	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration professional and Technical Services CO&DS Withheld for Administration professional withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided bo	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40 48.87 19,750.91 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record ar provided in A Pund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9200/730 11XX To record de earnings, rel advance refu advance refu advance refu advance refu Beginning fu Plus: CO&D Bond in Refunc Premiu Less: Princip Interes Dues a Payme Dues a	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Due to Other Agencies Cash prior year underpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash etc service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash sBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Swithheld halance as provided in prior school year SBA interest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds escrow agent and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40 48.87 19,750.91 383,641.08 1,571.48
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record ar provided in A Pund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9200/730 11XX To record de earnings, rel advance refu advance refu advance refu advance refu Beginning fu Plus: CO&D Bond in Refunc Premiu Less: Princip Interes Dues a Payme Dues a	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash prior year underpayment. Due to Other Agencies Cash professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash sitor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash iror year SBA admin fees. SWithheld Interest (revenue on withheld MVLR) Ided bond proceeds Jum on refunded bonds Jum on refunded bonds Jum on refunded bonds Jum on refunded bonds secrow agent Jum on refunded bonds Jum on refunded bonds secrow agent Jum on refunded bonds	358,000.00 35,850.00 104.96 - -	383,641.08 1,571.48 8,742.40 48.87 19,750.91 383,641.08 1,571.48

Palm Beach County School District

	Iting from bond issuance and refunding:	Debit	Credit
Fund 240 O-		Denit	Credit
	apital Projects, COBI Bonds		
Account # 11XX	Description Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)		
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
	nterest for the 2023-24 fiscal year.		
Year-end en	trine:	Date!	C
		<u>Debit</u>	Credit
	pital Projects, CO&DS		
Account #	Description		
11XX	Cash Due from Other Agencies	7,263,048.82	
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	262,455.27 9,502.50	
9200/710	Interest	9,302.30	
2632	Deferred Revenues - Unavailable		18,822.95
3321	CO&DS Distributed		7,299,569.43
3325	Interest on Undistributed CO&DS		216,614.21
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
delelled leve	ende for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
To reverse p	rior year receivable/deferred revenue.		-
		-	-
To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS		-
To reverse p 3325 1220 To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	-
To reverse p 3325 1220 To reverse p 2230	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	-
To reverse p 3325 1220 To reverse p 2230 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS		
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS	- 119,638.23	
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS	119,638.23	119,638.23
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS	- - 119,638.23	119,638.23
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS	119,638.23	- - 119,638.23
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS	119,638.23	- - 119,638.23
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS		119,638.23
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	404,000.00	- - 119,638.23
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS	404,000.00 165,700.00	- - 119,638.23
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	404,000.00	- - 119,638.23
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730	Interest on Undistributed CO&DS	404,000.00 165,700.00	119,638.23
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Interest on Undistributed CO&DS	404,000.00 165,700.00	
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	404,000.00 165,700.00	- 556,603.33
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To reverse a Provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326	Interest on Undistributed CO&DS	404,000.00 165,700.00	556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To reverse a Provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	404,000.00 165,700.00	- 556,603.33
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de	Interest on Undistributed CO&DS	404,000.00 165,700.00	556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3322 3126 11XX To record de earnings, rele	Interest on Undistributed CO&DS	404,000.00 165,700.00	556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladovance refu	Interest on Undistributed CO&DS	404,000.00 165,700.00	556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3322 3126 11XX To record de earnings, rele	Interest on Undistributed CO&DS	404,000.00 165,700.00	556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladovance refu	Interest on Undistributed CO&DS	404,000.00 165,700.00	556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	404,000.00 165,700.00	556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	404,000.00 165,700.00	556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu adgent. 9200/730 11XX To correct pr	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	404,000.00 165,700.00	556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 3200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverd an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverd an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an rprovided in A Fund 210 De Account # 9200/730 9200/730 9200/730 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98 - 70.90 86,669.29
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX To correct pr Reconciliati Beginning fur Plus: CO&D:	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98 - - 70.90 86,669.29 556,603.33
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu adent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98 - 70.90 86,669.29
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98 - - 70.90 86,669.29 556,603.33
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98 - - 70.90 86,669.29 556,603.33
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98 - - 70.90 86,669.29 556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverd an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98 - - 70.90 86,669.29 556,603.33
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3325 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98 70.90 86,669.29 556,603.33 2,279.97
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverse in reverse p Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance ref	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98 70.90 86,669.29 556,603.33 2,279.97 - - 404,000.00 165,700.00 81.38
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverse and provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98 70.90 86,669.29 556,603.33 2,279.97 - - 404,000.00 165,700.00
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverse and provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	404,000.00 165,700.00 152.28 - -	556,603.33 2,279.97 10,968.98 70.90 86,669.29 556,603.33 2,279.97 - - 404,000.00 165,700.00 81.38

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

g from bond issuance and refunding: al Projects, COBI Bonds escription ash ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. Service Current Bond Refunding escription iscellaneous - Principal/Interest- Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds Sale of Refunding Bonds	Debit	<u>Credit</u>
escription ash ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. Service Current Bond Refunding escription iscellaneous - Principal/Interest- Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	:	
ash ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. Service Current Bond Refunding escription iscellaneous - Principal/Interest- Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	:	
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iscounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. Service Current Bond Refunding escription liscellaneous - Principal/Interest- Current Refunding use and Fees (Issuance costs - underwriter's discount) use and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	:	
Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. Service Current Bond Refunding escription iscellaneous - Principal/Interest- Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	:	
Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. Service Current Bond Refunding escription iscellaneous - Principal/Interest- Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds		
ond issues for the 2023-24 fiscal year. Service Current Bond Refunding escription iscellaneous - Principal/Interest- Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	<u>.</u>	-
Service Current Bond Refunding escription liscellaneous - Principal/Interest- Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	:	-
escription iiscellaneous - Principal/Interest- Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	-	
liscellaneous - Principal/Interest- Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	-	
ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	-	
ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds		
iscounts on Refunding Bonds	_	
	_	
		-
Premium on Sale of Refunding Bonds		-
Accrued Interest Payable (Sinking Fund Accruals)		-
ling for the 2023-24 fiscal year.		
Service Advance Bond Refunding		
escription		
ash with Fiscal/Service Agents	-	
ues and Fees (Issuance costs - underwriter's discount)	-	
	-	
5	-	
		-
		-
d refunding for the 2023-24 fiscal year.		
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	-	-
est for the 2023-24 fiscal year.		
·		
3:	<u>Debit</u>	Credit
al Projects, CO&DS		
<u>escription</u>		
ash	2,801,884.01	
ue from Other Agencies	100,901.09	
	4,292.74	
		7,468.41
		2,800,719.48
Interest on Undistributed CO&DS		98,889.95
S disbursements, investment earnings, treasury fees, and		
for the 2023-24 fiscal year.		
oferred Devenues - Unavailable - Brian Veer		
	-	_
· ·		-
year receivable/deferred revenue.		
	-	
,		
ue to Other Agencies	-	
		-
• •		
al Fund		
<u>escription</u>		
refereigned and Tarkeigned Compiess	54,046.38	
		54,046.38
CO&DS Withheld for Administration		
CO&DS Withheld for Administration its withheld from MVLR for actual administration fees as		
CO&DS Withheld for Administration its withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution.		
CO&DS Withheld for Administration its withheld from MVLR for actual administration fees as		
CO&DS Withheld for Administration ats withheld from MVLR for actual administration fees as a XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds ascription		
CO&DS Withheld for Administration ats withheld from MVLR for actual administration fees as at XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds ascription addressed to the State of Sta	632,000.00	
CO&DS Withheld for Administration Its withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal iterest	134,030.00	
CO&DS Withheld for Administration ats withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees		
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal tterest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow	134,030.00 204.71	
CO&DS Withheld for Administration ats withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees	134,030.00 204.71	_
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable	134,030.00 204.71	- 748,230.67
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	134,030.00 204.71	3,064.92
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow correct Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	134,030.00 204.71	
CO&DS Withheld for Administration Its withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal iterest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment	134,030.00 204.71	3,064.92
CO&DS Withheld for Administration nts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow corued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year	134,030.00 204.71	3,064.92
CO&DS Withheld for Administration Its withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal iterest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment	134,030.00 204.71	3,064.92
CO&DS Withheld for Administration nts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow corued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year	134,030.00 204.71	3,064.92
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year and cash with fiscal agent to payments of refunded bonds escrow	134,030.00 204.71	3,064.92
CO&DS Withheld for Administration nts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow corued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year	134,030.00 204.71	3,064.92
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription eddemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow corrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year and cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees	134,030.00 204.71	3,064.92
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash rear SBA admin fees.	134,030.00 204.71	3,064.92
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription eddemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow corrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year and cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash vear SBA admin fees.	134,030.00 204.71	3,064.92 14,939.12 -
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash rear SBA admin fees. ash SBA Sinking Fund Administration Fees	134,030.00 204.71	3,064.92
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription eddemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow corrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year and cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash vear SBA admin fees.	134,030.00 204.71	3,064.92 14,939.12 -
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash rear SBA admin fees. ash SBA Sinking Fund Administration Fees	134,030.00 204.71	3,064.92 14,939.12 -
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds esscription edemption of Principal terest BA Sinking Fund Administration Fees aayments to Refunding Bond Escrow corrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ug cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash vear SBA admin fees. SBA Sinking Fund Administration Fees vear SBA admin fees.	134,030.00 204.71	3,064.92 14,939.12 - 95.31
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ig cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash rear SBA admin fees. SBA Sinking Fund Administration Fees rear SBA admin fees.	134,030.00 204.71	3,064.92 14,939.12 -
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds esscription edemption of Principal terest BA Sinking Fund Administration Fees aayments to Refunding Bond Escrow corrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ug cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash vear SBA admin fees. SBA Sinking Fund Administration Fees vear SBA admin fees.	134,030.00 204.71	3,064.92 14,939.12 - 95.31
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash rear SBA admin fees. ash SBA Sinking Fund Administration Fees rear SBA admin fees. of activity in fund 210, Debt Service: alance as provided in prior school year	134,030.00 204.71	3,064.92 14,939.12 - 95.31 70,120.15
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription eddemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow corued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash vear SBA admin fees. ash SBA Sinking Fund Administration Fees dear SBA admin fees. of activity in fund 210, Debt Service: alance as provided in prior school year thheld est (revenue on withheld MVLR) bond proceeds	134,030.00 204.71	3,064.92 14,939.12 - 95.31 70,120.15 748,230.67
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds esscription edemption of Principal terest BA Sinking Fund Administration Fees azyments to Refunding Bond Escrow corrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ug cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash vear SBA admin fees. SBA Sinking Fund Administration Fees vear SBA admin fees. SBA Sinking Fund Administration Fees vear SBA admin fees. of activity in fund 210, Debt Service: alance as provided in prior school year thheld est (revenue on withheld MVLR)	134,030.00 204.71	3,064.92 14,939.12 - 95.31 70,120.15 748,230.67
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash year SBA admin fees. ash SBA Sinking Fund Administration Fees dear SBA admin fees. of activity in fund 210, Debt Service: alance as provided in prior school year thheld est (revenue on withheld MVLR) bond proceeds in refunded bonds	134,030.00 204.71	3,064.92 14,939.12 - 95.31 70,120.15 748,230.67 3,064.92
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow corrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash vear SBA admin fees. ash SBA Sinking Fund Administration Fees cash fees are SBA admin fees. of activity in fund 210, Debt Service: alance as provided in prior school year thheld est (revenue on withheld MVLR) bond proceeds on refunded bonds ayments	134,030.00 204.71	3,064.92 14,939.12 95.31 70,120.15 748,230.67 3,064.92
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription eddemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow corued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year and cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash vear SBA admin fees. ash SBA Sinking Fund Administration Fees cash feat Vity in fund 210, Debt Service: alance as provided in prior school year thheld est (revenue on withheld MVLR) bond proceeds in refunded bonds ayments penditure	134,030.00 204.71	3,064.92 14,939.12 95.31 70,120.15 748,230.67 3,064.92 - - 632,000.00 134,030.00
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash rear SBA admin fees. ash SBA Sinking Fund Administration Fees ear SBA admin fees. of activity in fund 210, Debt Service: alance as provided in prior school year thheld est (revenue on withheld MVLR) bond proceeds in refunded bonds ayments penditure ees (fees on bond interest above)	134,030.00 204.71	3,064.92 14,939.12 95.31 70,120.15 748,230.67 3,064.92
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year gg cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash year SBA admin fees. ash SBA Sinking Fund Administration Fees dear SBA admin fees. of activity in fund 210, Debt Service: alance as provided in prior school year thheld est (revenue on withheld MVLR) bond proceeds on refunded bonds ayments penditure ees (fees on bond interest above) to refunded bonds escrow agent	134,030.00 204.71	3,064.92 14,939.12 95.31 70,120.15 748,230.67 3,064.92 - - 632,000.00 134,030.00
CO&DS Withheld for Administration tts withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds escription edemption of Principal terest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash rear SBA admin fees. ash SBA Sinking Fund Administration Fees ear SBA admin fees. of activity in fund 210, Debt Service: alance as provided in prior school year thheld est (revenue on withheld MVLR) bond proceeds in refunded bonds ayments penditure ees (fees on bond interest above)	134,030.00 204.71	3,064.92 14,939.12 95.31 70,120.15 748,230.67 3,064.92 - - 632,000.00 134,030.00
	Accrued Interest Payable (Sinking Fund Accruals) ding for the 2023-24 fiscal year. Service Advance Bond Refunding escription ash with Fiscal/Service Agents uses and Fees (Issuance costs - underwriter's discount) uses and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) d refunding for the 2023-24 fiscal year. Service, SBE/COBI Bonds escription ash Accrued Interest Payable est for the 2023-24 fiscal year. S: al Projects, CO&DS escription ash use from Other Agencies use and Fees (Administrative expense) tterest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS S disbursements, investment earnings, treasury fees, and of or the 2023-24 fiscal year. eferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS year receivable/deferred revenue. terest on Undistributed CO&DS year receivable/deferred revenue. terest on Undistributed CO&DS Due from Other Agencies Seriotion Totel Agencies Cash year underpayment. al Fund escription rofessional and Technical Services	Accrued Interest Payable (Sinking Fund Accruals) ding for the 2023-24 fiscal year. Service Advance Bond Refunding ash with Fiscal/Service Agents ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) d refunding for the 2023-24 fiscal year. Service, SBE/COBI Bonds est for the 2023-24 fiscal year. Service of Refunding Fund Accruals) In Projects, CO&DS Sescription ash Land Projects, CO&DS Sescription ash Land Projects, CO&DS Sescription S

Pinellas County School District

	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable interest for the 2023-24 fiscal year.		-
	· · · · · · · · · · · · · · · · · · ·		
Year-end er	atries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	0.470.017 = :	
11XX 1220	Cash Due from Other Agencies	3,472,615.74 126,827.98	
7500/730	Dues and Fees (Administrative expense)	4,231.99	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		10,027.99 3,498,822.44
3325	Interest on Undistributed CO&DS		94,825.28
	O&DS disbursements, investment earnings, treasury fees, and		
dererred rev	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS		-
To reverse p	orior year receivable/deferred revenue.		
	rior year receivable/deferred revenue.		
To reverse p 3325 1220	Interest on Undistributed CO&DS	-	-
3325 1220		-	-
3325 1220 To reverse p	Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.		-
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	
3325 1220 To reverse p 2230 11XX	Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	
3325 1220 To reverse p 2230 11XX To reverse p	Interest on Undistributed CO&DS Due from Other Agencies prior year overpayment. Due to Other Agencies Cash	-	-
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account #	Interest on Undistributed CO&DS	-	-
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310	Interest on Undistributed CO&DS	- - 53,281.56	-
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323	Interest on Undistributed CO&DS	53,281.56	- - 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS	- 53,281.56	- - 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	- 53,281.56	- - 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Interest on Undistributed CO&DS	- 53,281.56	- 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS	- 53,281.56	- 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Interest on Undistributed CO&DS	- 53,281.56 - - -	- 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	- 53,281.56	- 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS	- 53,281.56	- 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	- 53,281.56 - - - - -	- 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G 47200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS	- 53,281.56	- 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G 47200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Interest on Undistributed CO&DS	- 53,281.56 - - - - -	- 53,281.56 - - - -
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/720 9200/720 9200/730 9299/761 2291/761 3322 3326 11XX To record de	Interest on Undistributed CO&DS	- 53,281.56	53,281.56 - - - - -
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D 4 2000/710 9200/720 9200/730 9209/761 22910 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS	- 53,281.56	53,281.56 - - - - -
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D 4 2000/710 9200/720 9200/730 9209/761 22910 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS	- 53,281.56	- 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/730 9290/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu	Interest on Undistributed CO&DS	- 53,281.56	- 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.	Interest on Undistributed CO&DS	- 53,281.56	- 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Interest on Undistributed CO&DS	- 53,281.56	- 53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/740 9200/730 9299/761 22910 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pl 11XX 9200/730	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/740 9200/730 9299/761 22910 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pl 11XX 9200/730	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/740 9200/730 9200/730 9299/761 22910 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pl 11XX 9200/730 To correct pl Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS	53,281.56	53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advan	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/720 9209/761 1114 3322 3326 11XX To record de earnings, rel advance refu advance re	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, rel advance refu adv	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advan	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu advance refu advance refu advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premiu Less: Princip	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 Di Account # 9200/720 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu gent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premit Less: Princip Interes	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advan	Interest on Undistributed CO&DS	- 53,281.56	53,281.56
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 11XX Po correct pi	Interest on Undistributed CO&DS	- 53,281.56	53,281.56

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

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u>		
2210	Cash Accrued Interest Payable	-	_
	nterest for the 2023-24 fiscal year.		
Year-end en	4 vinos	Dabit	Cradi
		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	3,952,764.73 140,800.91	
7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	5,444.04	
9200/710	Interest	-,	
2632	Deferred Revenues - Unavailable		8,512.87
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		3,964,126.34 126,370.47
	D&DS disbursements, investment earnings, treasury fees, and		120,570.47
deferred reve	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year		
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
To reverse p	rior year receivable/deferred revenue.		-
To reverse p		-	-
To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS		-
To reverse p 3325 1220 To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	-
To reverse p 3325 1220 To reverse p 2230	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies	-	-
To reverse p 3325 1220 To reverse p 2230 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 68.541.45	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 68,541.45	- - - 68,541.45
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS	- - 68,541.45	68,541.45
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A	Interest on Undistributed CO&DS	- - 68,541.45	68,541.45
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amorovided in A	Interest on Undistributed CO&DS	- 68,541.45	- - 68,541.45
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS	·	- - 68,541.45
To reverse p 3325 1220 To reverse p 2230 11,XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	431,000.00	- - 68,541.45
To reverse p 3325 1220 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS	431,000.00 117,560.00	- - 68,541.45
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730	Interest on Undistributed CO&DS	431,000.00	- - 68,541.45
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	- - 68,541.45
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	536,693.74
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	- - - 536,693.74 2,198.42 9,814.68
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record deearnings, reladvance refuagent.	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record ain A Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To record to refuadent.	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84	536,693.74 2,198.42 9,814.68
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record an reprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 111XX To record de earnings, reladadvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refuadavance refuadayent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de pearnings, rela peardy and peardy and peardy 11XX To record de pearnings, rela peardy and peardy and peardy 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9290/730 9299761 22910 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68 68.36 60,664.45 536,693.74
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68 68.36 60,664.45 536,693.74
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Ge Account # 7200/310 3323 To record arn provided in A Fund 210 De Account # 9200/720 9200/720 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68 68.36
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverse and reverse p Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refue advance refue agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Bond ir Refund Premiu Less:	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68 68.36 60,664.45 536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuadavance refuadavance refuadavance refuadavance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68 68.36 60,664.45 536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/720 9200/720 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68 68.36 60,664.45 536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arn provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/730 111X To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68 68.36 60,664.45 536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuadavance refuadavan	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68 68.36 60,664.45 536,693.74 2,198.42
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuadavance refuadavan	Interest on Undistributed CO&DS	431,000.00 117,560.00 146.84 - -	536,693.74 2,198.42 9,814.68 68.36 60,664.45 536,693.74

Putnam County School District

Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u> Cash		
11XX 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210 No ourront re	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year. Sebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2023-24 fiscal year.		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	395,634.25	
1220	Due from Other Agencies	14,589.81	
7500/730	Dues and Fees (Administrative expense)	596.84	
9200/710 2632	Interest Deferred Revenues - Unavailable		1,377.34
3321	CO&DS Distributed		396,033.36
3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		13,410.20
	enue for the 2023-24 fiscal year.		
2632 1220	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	_
3325	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		
ro reverse p	rior year overpayment.		
2230	Due to Other Agencies	-	
11XX To reverse p	Cash rior year underpayment.		-
	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	7,514.34	
3323 To record on	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		7,514.34
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	86,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	13,720.00 26.64	
9200/730 9299/761	Payments to Refunding Bond Escrow	26.64	
2210	Accrued Interest Payable	-	
1114 3322	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		- 97,395.87
	SBA Sinking Fund Earnings	-	398.96
3326	Cash		1,951.81
11XX	ht convice payments MV/ P withhold for dobt convice investment		
11XX To record de	bt service payments, MVLR withheld for debt service, investment		
11XX To record de earnings, rela	on service payments, invex withing to debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		
11XX To record de earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
11XX To record de earnings, rela advance refu	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	
11XX To record de earnings, reladvance refuagent. 9200/730 11XX	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	-	-
11XX To record de earnings, reladvance refuagent. 9200/730 11XX	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	-	-
11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash	- 12.41	
11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct process of the	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	- 12.41	- 12.41
11XX To record de earnings, rel: advance refuadvance refuadvance 11XX To correct pi 11XX 9200/730 11XX 9200/730 To correct pi	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 12.41	12.41
11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service:	- 12.41	
11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct properties of the cor	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	- 12.41	- 12.41 7,178.07
11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service:	12.41	7,178.07
11XX To record de earnings, rel: advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond ii	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR)	12.41	7,178.07 97,395.87
11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct price	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) led bond proceeds	12.41	7,178.07 97,395.87
11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct price	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR)	12.41	
11XX To record de earnings, rel. advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premi. Less: Princip	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds Im on refunded bonds al payments	12.41	7,178.07 97,395.87 398.96 - - 86,000.00
11XX To record de earnings, reliadvance refuadvance re	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments at expenditure	- 12.41	7,178.07 97,395.87 398.96 - - 86,000.00 13,720.00
11XX To record de earnings, rel: advance refu advance refu advance refu apent. 9200/730 11XX To correct pri 11XX 9200/730 To correct pri 11XX Beginning fur Plus: CO&D Bond in Refunc Premi Less: Princip Interess Dues a Payme	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) led bond proceeds im on refunded bonds al payments at expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent	- 12.41	7,178.07 97,395.87 398.96 - - 86,000.00
11XX To record de earnings, rel. advance refu advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premi. Less: Princip Interes Dues a Payme Dues a	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds and on refunded bonds al payments at expenditure und fees (fees on bond interest above) ints to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	- 12.41	7,178.07 97,395.87 398.96 - - - 86,000.00 13,720.00
11XX To record de earnings, rel. advance refu advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premi. Less: Princip Interes Dues a Payme Dues a	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) alled bond proceeds an on refunded bonds al payments at expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds (admin and underwriter fees) and to refunded bonds and fees on refunded bonds (admin and underwriter fees) and refunded bonds and refunded bonds and refunded bonds (admin and underwriter fees)	- 12.41	7,178.07 97,395.87 398.96 - - - 86,000.00 13,720.00

St. Johns County School District

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds	-	
3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	trios:	Dobit	Canali
		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Due from Other Agencies	1,744,055.63	
7500/730	Dues and Fees (Administrative expense)	61,612.17 2,524.49	
9200/710	Interest	2,024.40	
2632	Deferred Revenues - Unavailable		3,366.56
3321	CO&DS Distributed		1,745,644.60
3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		59,181.13
	enue for the 2023-24 fiscal year.		
do:0::0d :010	niae for the 2020 2 f floodil your		
2632	Deferred Revenues - Unavailable - Prior Year	-	
	Due from Other Agencies		_
1220			
3325	Interest on Undistributed CO&DS		-
3325			-
3325 To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue.	_	-
3325 To reverse p 3325	Interest on Undistributed CO&DS	-	
3325 To reverse p 3325 1220	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		
3325 To reverse p 3325 1220 To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	-
3325 To reverse p 3325 1220 To reverse p 2230	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.	-	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 31 783 83	-
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,783.83	31,783.83
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,783.83	31,783.83
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,783.83	- - 31,783.83
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 31,783.83	31,783.83
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 31,783.83	31,783.83
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account #	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	31,783.83	- - 31,783.83
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		- - 31,783.83
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00	- - 31,783.83
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 33023 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	- - 31,783.83
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To reverse p Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	- - 31,783.83
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	_
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To reverse p Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	- 341,450.01
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	_
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3325 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00	341,450.01 1,398.66 6,544.75
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75
3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75 - 43.49
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D:	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75
3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75 - 43.49 34,429.63 341,450.01
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7323 To record arr provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75 - 43.49 34,429.63 341,450.01
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To reverse p earnings, releadvance refuadence refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Beginning tri Plus: CO&D: Bond ir Refund Premiu Less:	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75 - 43.49 34,429.63 341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadvance refuadvan	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75 43.49 34,429.63 341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75 43.49 34,429.63 341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75 43.49 34,429.63 341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 To correct pr 11XX 9200/730 To correct pr Plus: CO&D: Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a Payme	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75 43.49 34,429.63 341,450.01 1,398.66
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Eund 100 Ge Account # 7200/310 3325 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refuadvance r	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	283,000.00 66,300.00 93.42 - -	341,450.01 1,398.66 6,544.75 43.49 34,429.63 341,450.01 1,398.66 - - 283,000.00 66,300.00 49.93

St. Lucie County School District

Entries resu	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2023-24 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
Year-end en	tries.	Debit	Credit
	apital Projects, CO&DS	Debit	Orean
Account #	Description		
11XX	Cash	1,828,189.17	
1220	Due from Other Agencies	64,826.74	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	2,225.42	
2632	Deferred Revenues - Unavailable		3,399.18
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		1,840,103.47 51,738.68
To record Co	D&DS disbursements, investment earnings, treasury fees, and		01,700.00
deferred reve	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies	-	-
1220 3325		-	
1220 3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	·	-
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS	-	:
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description	- - - 28 018 50	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 28,018.50	- - - - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 28,018.50	28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 28,018.50	- - - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,018.50	- - - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,018.50	- - - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr 47200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,018.50	- - - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,018.50	- - - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,018.50 - - - -	- - - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 28,018.50 - - - - -	- - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,018.50	- - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,018.50	- - 28,018.50 - - - -
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,018.50	- - 28,018.50 - - - -
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 3233 To record an provided in A 2000/14 9200/740 9200/730 9299/761 9210 1114 1322 3326 11XX To record de earnings, relieverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,018.50	- - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 3233 To record an provided in A 2000/14 9200/740 9200/730 9299/761 9210 1114 1322 3326 11XX To record de earnings, relieverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,018.50	- - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 28,018.50	- - - 28,018.50
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	28,018.50 - - - - - - - - 221.61
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To record an provided in A Fund 210 De Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pi 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr 47200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 11114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To record an provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvan	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuad	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	221.61
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 3323 To record an provided in A 200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	221.61
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To record an provided in A Fund 210 De Account # 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvan	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	221.61
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadv	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	221.61
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9200/730 9200/730 11XX To record de earnings, reliadvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D Bond in Refunce Premiu. Less: Princip	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	221.61
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p 2230 11XX To record an provided in A Fund 210 De Account # 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refundvance refundvan	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	221.61 - - 221.61 - - -
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadv	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - - - - -	221.61
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9200/730 9200/730 11XX To record de earnings, reliadvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees. Cash SBA Sinking Fund Administration Fees iror year SBA admin fees.	- - - - - -	221.61 - - 221.61 - - -
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9200/730 9200/730 11XX To record de earnings, reliadvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX Po correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Best Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash sior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash sior year SBA admin fees. Cash sBA Sinking Fund Administration Fees iror year SBA admin fees. Cash sBA Sinking Fund Administration Fees iror year SBA admin fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld anterest (revenue on withheld MVLR) led bond proceeds arm on refunded bonds at expenditure und fees (fees on bond interest above) ents to refunded bonds secrow agent und fees (fees on refunded bonds) unt on refunded bonds int on refunded bonds int on refunded bonds	- - - - - -	221.61 - - 221.61 - - -

Santa Rosa County School District

	apital Projects, COBI Bonds		
Account # 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year. ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		_
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end er		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> 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 2632	Interest Deferred Revenues - Unavailable		2,709.65
3321	CO&DS Distributed		1,003,729.26
3325 To record Co	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, treasury fees, and		31,773.90
	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
1220	Due from Other Agencies		-
3325 To reverse n	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
10 levelse p	nor year receivable/deferred revenue.		
3325 1220	Interest on Undistributed CO&DS	-	
	Due from Other Agencies rior year overpayment.		_
2230	Due to Other Agencies	_	
11XX	Cash		-
	rior year underpayment.		
Fund 100 G	eneral Fund		
Account #	Description Professional and Technical Services	17,522.94	
7200/210		17,322.94	17,522.94
7200/310 3323	CO&DS Withheld for Administration		
3323 To record an	nounts withheld from MVLR for actual administration fees as		
3323 To record an provided in <i>F</i>	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.		
3323 To record an provided in <i>F</i> Fund 210 De	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		
3323 To record an provided in <i>F</i>	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	120,000.00	
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description Redemption of Principal Interest	30,370.00	
3323 To record an provided in <i>A</i> Fund 210 De Account # 9200/710 9200/720 9200/730	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
3323 To record an provided in <i>F</i> Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	30,370.00 40.19	
3323 To record an provided in <i>F</i> Fund 210 Do Account # 9200/710 9200/720 9209/761 2210 1114	nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	30,370.00 40.19	140 000 0
3323 To record an provided in <i>F</i> Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	30,370.00 40.19	- 146,925.05 601.84
3323 To record an provided in <i>F</i> Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	30,370.00 40.19	
3323 To record ar provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment	30,370.00 40.19	601.84
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9229/761 2210 1114 3322 3326 111XX To record de earnings, rel	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	30,370.00 40.19	601.84
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9229/761 2210 1114 3322 3326 111XX To record de earnings, rel	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment	30,370.00 40.19	601.84
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Set Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	30,370.00 40.19	601.84
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description	30,370.00 40.19	601.84
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	30,370.00 40.19	601.84
3323 To record ar provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9210/730 921114 9322 9326 11114 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Cash Cash Cash	30,370.00 40.19	601.84 2,883.30
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX To correct pi 11XX 9200/730	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees.	30,370.00 40.19	601.84
3323 To record arprovided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadent. 9200/730 11XX To correct pr 11XX 70 correct pr 11XX 70 correct pr	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description	30,370.00 40.19	601.84 2,883.30
3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct provided for the correct provide	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Fior year SBA admin fees.	30,370.00 40.19	601.84 2,883.30
3323 To record an provided in A Fund 210 Do Account #9200/710 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description	30,370.00 40.19	601.84 2,883.30 - - 18.71
3323 To record ar provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refuagent. 9200/730 11XX To correct provided in the provided in	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash or year SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees	30,370.00 40.19	18.71 15,847.09 146,925.05
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu account for correct provided for the cor	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description	30,370.00 40.19	601.84 2,883.30 - - 18.71
3323 To record an provided in A Fund 210 De Account #9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pl 11XX 9200/730 To correct pl 11XX 9200/730 To correct pl Reconciliati Beginning fu Plus: CO&D Bond in Refunc	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA admin fees. Con of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	30,370.00 40.19	18.71 15,847.09 146,925.05
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 12XX Reconciliati Beginning fu Plus: CO&D Bond i Refunc Premit Less:	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description	30,370.00 40.19	18.71 15,847.09 146,925.05 601.84
3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. 9200/730 11XX To correct pi 11XX Po correct pi 11XX Pincipi 11	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description	30,370.00 40.19	18.71 15,847.09 146,925.05
3323 To record an provided in A Fund 210 De Account #9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pl 11XX 9200/730 To correct pl 11XX 9200/730 To correct pl Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premic Less: Princip Interes Dues a	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description	30,370.00 40.19	18.71 15,847.09 146,925.05 601.84
3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct provided in A Fundamental Engine for Plus: CO&D Bond in Refunce Premin Less: Princip Interes Dues a Payme	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description	30,370.00 40.19	18.71 15,847.09 146,925.05 601.84 120,000.00 30,370.00
3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 12XX Po correct pi 14XX Po correct pi 15XX Po correct pi 16XX Pincip linteres pies a Payma	nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description	30,370.00 40.19	18.71 15,847.09 146,925.05 601.84 120,000.00 30,370.00

Sarasota County School District

i una sio C	apital Projects, COBI Bonds		
Account # 11XX	Description Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
9299/891 3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Account #	ebt Service Current Bond Refunding Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	Description Cash	_	
2210	Accrued Interest Payable	•	-
No accrued i	interest for the 2023-24 fiscal year.		
Year-end er		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	1,494,479.03	
1220	Due from Other Agencies	54,174.60	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	2,316.59	
9200//10 2632	Deferred Revenues - Unavailable		4,350.52
3321	CO&DS Distributed		1,493,573.59
3325 To record Co	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, treasury fees, and		53,046.11
	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325 To reverse n	Interest on Undistributed CO&DS virior year receivable/deferred revenue.		-
TO TOVOISC P	nor year receivable/deferred revenue.		
3325 1220	Interest on Undistributed CO&DS	-	
	Due from Other Agencies viror year overpayment.		_
2230	Due to Other Agencies	_	
11XX	Cash		-
	rior year underpayment.		
Fund 100 G	eneral Fund		
Account # 7200/310	<u>Description</u> Professional and Technical Services	20.466.20	
3323	CO&DS Withheld for Administration	29,166.30	29,166.30
_	nounts withheld from MVLR for actual administration fees as		
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A	• • • • • • • • • • • • • • • • • • • •		
provided in A Fund 210 De	ebt Service, SBE/COBI Bonds		
provided in A	• • • • • • • • • • • • • • • • • • • •	355,000.00	
provided in A Fund 210 De Account # 9200/710 9200/720	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	76,540.00	
provided in <i>F</i> Fund 210 De Account # 9200/710 9200/720 9200/730	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	76,540.00	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	76,540.00	424 600 65
provided in <i>F</i> Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	76,540.00	- 421,626.32 1,727.08
provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	76,540.00	
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	76,540.00	1,727.08
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	76,540.00	1,727.08
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	76,540.00	1,727.08
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	76,540.00	1,727.08
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	76,540.00	1,727.08
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	76,540.00	1,727.08
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct principle in the province of t	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash	76,540.00	1,727.08 8,301.96
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees.	76,540.00 115.36 - -	1,727.08
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX To correct pi 11XX 9200/730 To correct pi	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash for year SBA admin fees. Cash SBA Sinking Fund Administration Fees for year SBA admin fees.	76,540.00 115.36 - -	1,727.08 8,301.96
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX To correct pi 11XX To correct pi 12X	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees	76,540.00 115.36 - -	1,727.08 8,301.96
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent. 9200/730 11XX To correct provided for the correct provided fo	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Con of activity in fund 210, Debt Service: India balance as provided in prior school year	76,540.00 115.36 - -	1,727.08 8,301.96
provided in A Fund 210 De Account # 9200/710 92200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees.	76,540.00 115.36 - -	1,727.08 8,301.96 53.70 39,931.81 421,626.32
provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX To correct pi 11XX To correct pi 11XX To correct pi 11XX Description of the pi 11XX Description	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Con of activity in fund 210, Debt Service: India balance as provided in prior school year	76,540.00 115.36 - -	1,727.08 8,301.96
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premiu	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Con of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	76,540.00 115.36 - -	1,727.08 8,301.96 53.70 39,931.81 421,626.32
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premit Less:	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA admin fees. Cash SBA Sinking Fund Administration Fees SBA SINKING SBA SINKING SBA SBA SBA SINKING SBA SBA SBA SINKING SBA SBA SBA SINKING SBA SBA SBA SBA SINKING SBA SBA SBA SBA SINKING SBA SBA SBA SINKING SBA SBA SBA SINKING SBA SBA SBA SBA SINKING SBA SBA SBA SINKING SBA SBA SBA SINKING SBA SBA SBA SINKING SBA SBA SBA SBA SINKING SBA SBA SBA SINKING SBA SBA SBA SBA SBA SBA SBA SBA SBA SINKING SBA SBA SBA SBA SBA SBA SBA SINKING SBA	76,540.00 115.36 - -	1,727.08 8,301.96 53.70 39,931.81 421,626.32 1,727.08
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 33322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX Po correct pi 11XX Pius: CO&D Bond it Refunc Premit Less: Princip Interes	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Con of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Indeed bond proceeds Interest (revenue on withheld MVLR) Interest (revenue on	76,540.00 115.36 - -	1,727.08 8,301.96 53.70 39,931.81 421,626.32
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct provided for the provided for th	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees for year SBA admin fees. Son of activity in fund 210, Debt Service: Indicated the payments of the payments and payments and payments and fees (fees on bond interest above)	76,540.00 115.36 - -	1,727.08 8,301.96 53.70 39,931.81 421,626.32 1,727.08
provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premit Less: Princip Interes Dues a Payme	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Interest (revenue on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	76,540.00 115.36 - -	1,727.08 8,301.96 53.70 39,931.81 421,626.32 1,727.08 - - 355,000.00 76,540.00
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rel advance refu advance refu agent. 9200/730 11XX To correct pi 11XX To correct pi 11XX Beginning fu Plus: CO&D Bond in Refund Premid Less: Princip Interes Dues a Payme Dues a	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Con of activity in fund 210, Debt Service: Individual balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (revenue on bond interest above) Interest (reso on bond interest above) Interest on refunded bonds escrow agent Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds	76,540.00 115.36 - -	1,727.08 8,301.96 53.70 39,931.81 421,626.32 1,727.08 - - 355,000.00 76,540.00

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

Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds		_
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 No ourropt ro	Accrued Interest Payable (Sinking Fund Accruals) stunding for the 2023-24 fiscal year.		-
	· · ·		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		-
	,		
-una 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
no accrued i	nterest for the 2023-24 fiscal year.		
ear-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>	1.004.070.17	
11XX	Cash Puo from Other Agencies	1,931,976.45	
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	70,718.23 3,146.46	
9200/730	Interest	3,140.40	
2632	Deferred Revenues - Unavailable		6,416.86
3321	CO&DS Distributed		1,927,883.31
3325	Interest on Undistributed CO&DS		71,540.97
	D&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2023-24 fiscal year.		
	5.4 . 15		
	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS		-
1220 3325	Due from Other Agencies		-
1220 3325 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS		-
1220 3325 To reverse p 3325	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.	-	
1220 3325 To reverse p 3325 1220	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		:
1220 3325 To reverse p 3325 1220 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.		-
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies		-
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash		-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	-
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash		
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	-
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services	- - 39,614.55	-
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 39,614.55	- - - 39,614.55
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record am	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	39,614.55	39,614.55
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 39,614.55	- - 39,614.55
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 39,614.55	39,614.55
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record and provided in A Fund 210 De Account #	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 39,614.55	39,614.55
1220 1325 Fo reverse p 1325 1220 Fo reverse p 1230 11XX Fo reverse p 11XX Fo reverse p 1230 1332 Fo record amorovided in A 1345 1455 1565 1	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	562,000.00	39,614.55
1220 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 2200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/720	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	- - 39,614.55
1220 1325 Fo reverse p 1325 1220 Fo reverse p 1230 11XX Fo reverse p 11XX Fo reverse p 1323 1323 150 record amorovided in A 150	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	562,000.00	- - - 39,614.55
1220 1325 Fo reverse p 1325 1220 Fo reverse p 1230 11XX Fo reverse p 11XX 1200/310 1323 1323 1323 1323 1323 140 150 160 170 170 170 170 170 170 170 17	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	39,614.55
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record and provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	562,000.00 127,180.00	- - - 39,614.55
1220 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record an orovided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3229/761 2210	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	39,614.55
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/730 3229/761 2210 11114 3322	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	673,386.23
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 77000/310 3323 To record and provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	- 39,614.55 673,386.23 2,758.34 13,219.66
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p Fund 100 Ge Account # 7200/310 3323 Fo record and provided in A Fund 210 De Account # 2200/730 2209/761 2210 11114 13322 13326 111XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	673,386.23 2,758.34
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9290/730 9290/730 9290/730 9210 1114 3322 3326 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	673,386.23 2,758.34
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9290/730 9290/730 9290/730 9210 1114 3322 3326 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	673,386.23 2,758.34
1220 3325 Fo reverse p 3325 1220 Fo reverse p 2230 11XX Fo reverse p 2230 2322 3323 Fo record an orovided in A 2000/710 2200/720 2200/730 2299/761 2210 11114 23322 3322 3326 11XX Fo record de earnings, reladvance refuagent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	673,386.23 2,758.34
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX Fo reverse p 2230 11XX To record an orioided in A 2000/710 2200/730 2299/761 2210 11114 3322 3326 11XX To record de arrings, reladdyance refu	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	673,386.23 2,758.34
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amorovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de parnings, rela padvance refu agent.	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	673,386.23 2,758.34
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela eadvance refu agent. 9200/730 11XX To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To record an orrovided in A Account # 2200/730 2200/730 2299/761 2210 11114 3322 3326 11XX To record de parnings, reladed and refugation or refugation of the parnings, reladed and refugation of the parnings	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00	673,386.23 2,758.34 13,219.66
1220 3325 To reverse p 3325 1220 To reverse p 325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amorovided in A Fund 210 De Account # 32200/710 32200/730 32299/761 2210 11114 3322 3326 11XX To record de parnings, rela advance refu agent. 3200/730 11XX To correct pr 11XX 11XX To correct pr 11XX 3200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amorovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de parnings, rela padvance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To record an orrovided in A Fund 210 De Account # 2200/710 9200/720 9200/730 111X To record de earnings, reladors refue advance refue agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66
3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an arrorovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refue advance refue advance refue advance refue agent. 11XX To correct pr 11XX 9200/730 To correct pr 11XX Reconciliati	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an orovided in A Fund 210 De Account # 9200/710 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record amorovided in A Fund 210 De Account # 9200/710 9200/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an orovided in A Fund 210 De Account # 3200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela eadvance refue earnings, rela earnings,	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66 - 85.77 66,328.98 673,386.23
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX Fo reverse p 2230 11XX Fo reverse p 2230 11XX Fo reverse p 2230 2332 To record an orrovided in A 2400/710 2200/720 2200/720 2200/730 2200/730 2209/761 2210 1114 3322 3326 11XX Fo record de earnings, reladvance refue advance refue agent. 1200/730 11XX Fo correct pr 11XX 1200/730 1200/730 1300/730	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66 - 85.77 66,328.98 673,386.23
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To record an orovided in A 2000/710 20200/710 20200/730 2020/73	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66 - 85.77 66,328.98 673,386.23
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To record an orovided in A 2000/710 20200/710 20200/730 2020/73	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66 - 85.77 66,328.98 673,386.23
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record and provided in A Fund 210 De Account # 3200/720 3200/720 3200/730 3229/761 2210 1114 3322 3326 11XX To record de gearnings, reladadvance refue advance refue advance refue agent. 2200/730 11XX To correct pr 11XX 2200/730 To correct pr 11XX 2200/730 To correct pr 12X 2200/730 To correct pr 13X 2200/730 To correct pr 14X 2200/730 To correct pr 15X 25X 25X 25X 25X 25X 25X 25X 25X 25X 2	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66 85.77 66,328.98 673,386.23 2,758.34
1220 3325 To reverse p 3325 1220 To reverse p 2230 11XX Fo reverse p 2230 11XX Fo record an orivided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2299/761 2210 1114 3322 3326 11XX Fo record de earnings, reladadvance refue advance refue advance refue advance refue agent. 11XX Fo record de earnings, reladadvance refue agent. 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX Fo record de earnings, reladadvance refue agent. 1200/730 11XX	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To record amorovided in A 2000/710 3220/730 3220/730 3229/761 2210 1114 3322 3326 11XX To record de parnings, reladad and and and and and and and and and	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66 85.77 66,328.98 673,386.23 2,758.34
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To recverse p 2230 13323 To record an orovided in A 2200/710 2320/720 2320/730 2329/761 2210 1114 13322 23326 11XX To record de earnings, reladadvance refue advance refue advance refue agent. 2200/730 11XX To correct pr 11XX 2200/730 To correct pr	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA SINKING Fund Administration Fees SBA SINKING Fund Administration Fees SBA SINKING Fund Fund Fund Fund Fund F	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66 85.77 66,328.98 673,386.23 2,758.34
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To record an arrow and a	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash con of activity in fund 210, Debt Service: and balance as provided in prior school year SBA withheld heres (fees on bond interest above) into to refunded bonds escrow agent and fees (fees on bond interest above) into to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66 85.77 66,328.98 673,386.23 2,758.34
1220 3325 To reverse p 3325 1220 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To record an arrow and a	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year overpayment. Due to Other Agencies Cash rior year underpayment. Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments t expenditure and fees (fees on bond interest above) and prefunded bonds secrow agent and fees on refunded bonds (admin and underwriter fees) and on refunded bonds	562,000.00 127,180.00 184.23 -	673,386.23 2,758.34 13,219.66 85.77 66,328.98 673,386.23 2,758.34

Sumter County School District

	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2023-24 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 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 De	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
11XX 2210	Casn Accrued Interest Payable	<u>-</u>	-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end er	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash Pue from Other Agencies	363,174.27	
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	12,972.80 442.25	
9200/710	Interest	772.20	
2632	Deferred Revenues - Unavailable		767.04
3321	CO&DS Distributed		365,632.00
3325 To record Co	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		10,190.28
	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325 To roverse n	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220 To reverse n	Due from Other Agencies rior year overpayment.		-
10 levelse p	nor year overpayment.		
2230	Due to Other Agencies	-	
11XX To reverse p	Cash rior year underpayment.		-
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	5,568.00	
3323 To record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		5,568.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	-	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	_	-
11XX	Cash		
	bt service payments, MVLR withheld for debt service, investment		
To record de	ated fees, reversal of accrued interest, and transfer of prior year		
earnings, rel			
earnings, rel advance refu	ınding cash with fiscal agent to payments of refunded bonds escrow		
earnings, rel advance refu agent.	* * * * * * * * * * * * * * * * * * * *		
earnings, rel advance refu agent. 9200/730	SBA Sinking Fund Administration Fees	-	
earnings, rel advance refu agent. 9200/730 11XX	* * * * * * * * * * * * * * * * * * * *	-	-
earnings, rel advance refu agent. 9200/730 11XX To correct pr	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees.	-	-
earnings, rel advance refu agent. 9200/730 11XX	SBA Sinking Fund Administration Fees Cash	-	
earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash		- -
earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees		-
earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees.		
earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year		
earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld		
earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond ii	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year	-	
earnings, rel advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus: CO&D Bond in Refunc	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR)	-	-
earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond i Refunc Premit Less:	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds		
earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) led bond proceeds Im on refunded bonds al payments	-	
earnings, rel advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus:	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds	-	
earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds all payments at expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent		
earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) led bond proceeds um on refunded bonds all payments at expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		-
earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	SBA Sinking Fund Administration Fees Cash rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) ded bond proceeds and payments at expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) and to refunded bonds and fees on refunded bonds (admin and underwriter fees) and fees on refunded bonds (admin and underwriter fees)		-

Suwannee County School District

	apital Projects, COBI Bonds		
Account # 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding Description		
Account # 9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No current re	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2023-24 fiscal year.		•
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	208,263.77	
1220	Due from Other Agencies	7,501.97	
7500/730	Dues and Fees (Administrative expense)	253.68	
9200/710 2632	Interest Deferred Revenues - Unavailable		500.48
3321	CO&DS Distributed		209,734.08
3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		5,784.86
	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
1220	Due from Other Agencies		-
3325 To reverse n	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
10 10 voide p	The year receivable deletted revenue.		
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	_
	rior year overpayment.		
2230	Due to Other Agencies	_	
11XX	Cash		-
	rior year underpayment.		
	eneral Fund		
Account # 7200/310	<u>Description</u> Professional and Technical Services	3,193.92	
3323	CO&DS Withheld for Administration	0,130.32	3,193.92
	nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	-	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114 3322	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
	SBA Sinking Fund Administration Fees	-	
9200/730	Cash rior year SBA admin fees.		-
11XX			
11XX To correct pr			
11XX	Cash	-	-
11XX To correct pi 11XX 9200/730		<u> </u>	
11XX To correct pi 11XX 9200/730 To correct pi	Cash SBA Sinking Fund Administration Fees		-
11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Cash SBA Sinking Fund Administration Fees rior year SBA admin fees.	-	
11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year	-	
11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D	Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service:	•	-
11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D Bond in Refunc	Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) led bond proceeds	•	
11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond ii Refunc Premiu	Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR)	•	-
11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premic Less: Princip	Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) ted bond proceeds um on refunded bonds al payments	-	
11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fui Plus: CO&D Bond ii Refunc Premii Less: Princip Interes	Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds al payments at expenditure	-	
11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond ii Refunc Premic Less: Princip Interes Dues a	Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds all payments tt expenditure and fees (fees on bond interest above)	-	
11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premit Less: Princip Interes Dues a Payme Dues a	Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ited bond proceeds In on refunded bonds Interest (revenue on withheld MVLR)		
11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premit Less: Princip Interes Dues a Payme Dues a	Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) led bond proceeds um on refunded bonds al payments at expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) and fees on refunded bonds (admin and underwriter fees) and fees on refunded bonds		

Taylor Cour	nty School District
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	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) sfunding for the 2023-24 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	_	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end er	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	102,036.25	
1220	Due from Other Agencies	3,718.63 124.34	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	124.34	
2632	Deferred Revenues - Unavailable		286.94
3321	CO&DS Distributed		102,798.54
3325 To record Co	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		2,793.74
	enue 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 p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
10 reverse p	rior year overpayment.		
2230	Due to Other Agencies	-	
11XX To reverse n	Cash rior year underpayment.		-
	eneral Fund		
Account # 7200/310	<u>Description</u> Professional and Technical Services	1,565.46	
3323	CO&DS Withheld for Administration	1,000.40	1,565.46
	nounts withheld from MVLR for actual administration fees as		
•	urticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account # 9200/710	<u>Description</u> Redemption of Principal	_	
9200/710	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210 1114	Accrued Interest Payable Cash with Fiscal/Service Agents	-	_
3322	CO&DS Withheld for SBE/COBI Bonds		-
	SBA Sinking Fund Earnings	-	-
3326	Cash	-	-
11XX	bt service payments, MVLR withheld for debt service, investment		
11XX To record de			
11XX To record de earnings, rel	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
11XX To record de earnings, rel	ated fees, reversal of accrued interest, and transfer of prior year		
11XX To record de earnings, rel advance refuagent.	ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		
11XX To record de earnings, rel advance refu	ated fees, reversal of accrued interest, and transfer of prior year	-	-
11XX To record de earnings, rel advance refuagent. 9200/730 11XX	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees		-
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pr	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees.	-	
11XX To record de earnings, rel advance refuagent. 9200/730 11XX	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	-	
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash	-	-
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi 70 correct pi	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees.	-	-
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service:	-	-
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus:	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year	-	-
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct properties of the	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld	-	-
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond ii	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR)	-	-
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus:	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld	-	-
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fu Plus:	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds	-	-
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments	-	-
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments at expenditure	-	-
11XX To record de earnings, rel advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus:	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments t expenditure and fees (fees on bond interest above)	-	
11XX To record de earnings, rel advance refu advance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premi Lessi: Princip Interes Dues a Payme Dues a	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds and on refunded bonds al payments al payments al payments al payments al payments al payments al revenue on bond interest above) and fees (fees on bond interest above) and fees on refunded bonds (admin and underwriter fees)	-	
11XX To record de earnings, rel advance refu adevance refu agent. 9200/730 11XX To correct pi 11XX 9200/730 To correct pi Reconciliati Beginning fu Plus: CO&D Bond in Refunc Premi Less: Princip Interes Dues a Payme Dues a	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash ior year SBA admin fees. Cash SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) alled bond proceeds an on refunded bonds al payments at expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds (admin and underwriter fees) and on refunded bonds and fees on refunded bonds (admin and underwriter fees) and refunded bonds and refunded bonds and refunded bonds and refunded bonds (admin and underwriter fees)	· -	-

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

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/790	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account # 1114	Description		
9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
	•	F	
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	77,761.31	
1220	Due from Other Agencies	2,848.87	
7500/730	Dues and Fees (Administrative expense)	94.78	
9200/710 2632	Interest Deferred Revenues - Unavailable		233.12
3321	CO&DS Distributed		78,356.75
3325	Interest on Undistributed CO&DS		2,115.09
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
	,		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1000			
	Due from Other Agencies Interest on Undistributed CO&DS		-
3325	Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
3325 To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
3325 To reverse p 3325	Interest on Undistributed CO&DS	-	-
3325 To reverse p 3325 1220	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse p 3325 1220 To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment.		
3325 To reverse p 3325 1220 To reverse p 2230	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		
3325 1220 To reverse p 2230 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		-
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash rior year underpayment.		
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account #	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS		
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,193.25	1 103 26
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200310 33023 To record an provided in A Fund 210 De Account #	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25 - - -	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3325 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25 - - - - -	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25 - - - - -	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 33326 11XX To record de	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To reverse and reverse p Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverse an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr Reconciliati	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To reverse an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX Po correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33326 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. 11XX To correct pr	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 33023 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadence re	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25
3325 To reverse p 3325 1220 To reverse p 2230 11XX To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refuadvance refuadva	Interest on Undistributed CO&DS rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- 1,193.25	1,193.25

Volusia County School District

	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/790	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	Description Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	2,447,790.24	
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	87,310.93 2,980.43	
9200/710	Interest	2,000.10	
2632	Deferred Revenues - Unavailable		5,048.12
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		2,464,237.54 68,795.94
	D&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2023-24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325 To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
1220 To reverse p	Due from Other Agencies rior year overpayment.		-
To reverse p	rior year overpayment.	_	-
To reverse p 2230 11XX	rior year overpayment. Due to Other Agencies Cash	-	-
To reverse p 2230 11XX To reverse p	rior year overpayment. Due to Other Agencies Cash rior year underpayment.	-	-
To reverse p 2230 11XX To reverse p Fund 100 G	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund	·	
To reverse p 2230 11XX To reverse p Fund 100 G Account #	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description	- 37 524 12	
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	37,524.12	- - 37,524.12
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	37,524.12	- - 37,524.12
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vtricle XII, Section 9, Subsection (d) of the Florida Constitution.	37,524.12	- - 37,524.12
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	37,524.12	- 37,524.12
To reverse p 2230 11XX To reverse p Fund 100 Gr 7200/310 3323 To record an provided in A Fund 210 De Account #	rior year overpayment. Due to Other Agencies Cash rior year underpayment. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	37,524.12	- - 37,524.12
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 37,524.12 - -	- 37,524.12
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 37,524.12 - - -	- 37,524.12
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 37,524.12 - - - -	- 37,524.12
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	prior year overpayment. Due to Other Agencies	- 37,524.12 - - - - -	- 37,524.12
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9290/730 9299/761 2210 1114 33322	rior year overpayment. Due to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 37,524.12 - - - - -	- 37,524.12 - -
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	prior year overpayment. Due to Other Agencies	- 37,524.12 - - - - -	- 37,524.12 - - - -
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9299/761 2210 11114 33326 11XX To record de	prior year overpayment. Due to Other Agencies	- 37,524.12 - - - - - -	- 37,524.12 - - - -
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3322 3322 311XX To record de earnings, reli	pue to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service, investment and deterest payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year	- 37,524.12 - - - - -	- 37,524.12 - - - -
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3322 3322 311XX To record de earnings, reli	prior year overpayment. Due to Other Agencies	- 37,524.12 - - - - -	37,524.12 - - - -
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	prior year overpayment. Due to Other Agencies	- - - - - -	37,524.12 - - - -
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	pue to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	- 37,524.12 - - - - -	
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	prior year overpayment. Due to Other Agencies	- - - - - -	37,524.12
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadent. 9200/730 11XX To correct pi	prior year overpayment. Due to Other Agencies	- - - - - -	
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	pue to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	- - - - - -	
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De 200/710 9200/720 9200/730 9200/730 111XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730	pue to Other Agencies Cash rior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash city year SBA admin fees. Cash	- - - - - -	
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pi 11XX 9200/730 11XX To correct pi 11XX 9200/730 11XX To correct pi 11XX	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Tior year SBA admin fees.	- - - - - -	
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 11114 33326 11XX To record de earnings, reladvance refuadrance refuad	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees. Cash SBA Sinking Fund Administration Fees Tor year SBA admin fees. On of activity in fund 210, Debt Service:	- - - - - -	153.41
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 11114 33326 11XX To record de earnings, reladvance refuadrance refuad	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Tior year SBA admin fees.	- - - - - -	
To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadv	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA SINKING Fund SBA SINKING SBA SINKING FUND FIND FUND FUND FUND FUND FUND FUND FUND FU	- - - - - -	153.41
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 11114 33326 11XX To record de earnings, reladvance refuadvance r	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration fees as Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obst service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fee	- - - - - -	153.41
To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D Bond in Refunc	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA SINKING Fund SBA SINKING SBA SINKING FUND FIND FUND FUND FUND FUND FUND FUND FUND FU	- - - - - -	153.41
To reverse p 2230 11XX To reverse p Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 1114 33226 11XX To record de earnings, reladvance refuadvance	pue to Other Agencies Cash prior year underpayment. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash son of activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld therest (revenue on withheld MVLR) ded bond proceeds Im on refunded bonds	- - - - - -	153.41
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvan	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA SINKING SAN	- - - - - -	153.41
To reverse p 2230 11XX To reverse p Fund 100 Gi Account # 7200/310 337 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance	prior year overpayment. Due to Other Agencies	- - - - - -	153.41
To reverse p 2230 11XX To reverse p Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladvance refuadvance refuad	prior year overpayment. Due to Other Agencies Cash prior year underpayment. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as Professional and Technical Services CO&DS Withheld for actual administration fees as Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cosh service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees Cash For year SBA admin fees. Cash SBA Sinking Fund Administration Fees Cash on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest revenue on withheld manual re	- - - - - -	153.41 - 153.41 - -
To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladavance refuadavance refuadavanc	prior year overpayment. Due to Other Agencies	- - - - - -	153.41 - 153.41 - -

Wakulla County School District

Account #	apital Projects, COBI Bonds		
11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2023-24 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2023-24 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
11XX 2210	Cash Accrued Interest Payable	-	-
No accrued i	interest for the 2023-24 fiscal year.		
Year-end en	utries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash Due from Other Agencies	201,348.96	
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	7,274.85 245.29	
9200/710	Interest	243.23	
2632	Deferred Revenues - Unavailable		505.13
3321	CO&DS Distributed		202,791.80
3325 To record CO	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, treasury fees, and		5,572.17
	enue 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 p	rior year receivable/deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies viror year overpayment.		-
10 levelse p	nor year overpayment.		
2230	Due to Other Agencies	-	
11XX To reverse p	Cash virior year underpayment.		-
Fund 100 Ge	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	3,088.20	
		-,	
	CO&DS Withheld for Administration	-,	3,088.20
To record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		3,088.20
To record an provided in A	nounts withheld from MVLR for actual administration fees as	3,333.23	3,088.20
To record an provided in A Fund 210 De Account #	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> <u>Description</u>	-,,,,,	3,088.20
To record an provided in A Fund 210 De Account # 9200/710	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal		3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/720	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- - - -	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	- - - -	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - - - -	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - -	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - - - - - -	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - - -	3,088.20 - - -
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- - - - - -	3,088.20 - - -
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, relation A De Court	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- - - - -	3,086.20 - -
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment	- - - - - -	3,088.20 - -
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		3,088.20 - - -
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	-	3,088.2L
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	-	3,088.2U
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuagent. 9200/730 11XX To correct pr	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees.	-	3,086.20 - -
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash	-	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash	- - - - -	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct pr 11XX To correct pr 11XX 70 correct pr 100/730 11XX To correct pr 11XX 9200/730 To correct pr 100/730 To correc	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees	-	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Trior year SBA admin fees.	-	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct provided to	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Frior year SBA admin fees.	-	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr Reconciliati Beginning fur Plus: CO&D:	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees.	-	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuadvance refuadvance refuadvance refuadration Tixx To correct provided to the Account of the A	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees Frior year SBA admin fees.	-	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct provided from the	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees. Con of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	-	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct provided from the provided from the Plus: CO&D: Bond in Refunc. Premiu. Less:	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees. Con of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue	-	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr 12XX Po correct pr 12XX Po correct pr 13XX Po correct pr 14XX Po correct pr 15XX Po correct pr	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees. SBA Sinking Fund Pund Administration Fees Fror year SBA admin fees. SBA Sinking Fund Administration Fees Fror year SBA admin fees. SBA Sinking Fund Administration Fees Fror year SBA admin fees. SBA Sinking Fund Administration Fees Fror year SBA admin fees. SBA Sinking Fund Administration Fees Fror year SBA admin fees. SBA Sinking Fund Administration Fees Fror year SBA admin fees. SBA Sinking Fund Administration Fees Fror year SBA admin fees. SBA Sinking Fund Administration Fees Fror year SBA admin fees.	-	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct provided from the	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees. Con of activity in fund 210, Debt Service: Individual payments and balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on bond interest above)	-	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. 9200/730 11XX To correct provided from the Plus: CO&D: Bond in Refunc Premiu. Less: Princip Interes Dues a Payme	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Cash SBA Sinking Fund Administration Fees rior year SBA admin fees. Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on w	- - - -	3,088.20
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadvance refuadvance refuadvance refuadvance refuadrance refunce refu	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash Fior year SBA admin fees. Cash SBA Sinking Fund Administration Fees fror year SBA admin fees. Con of activity in fund 210, Debt Service: Individual payments and balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on bond interest above)	-	3,088.20

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

	ing from bond issuance and refunding:	Del:	C !!
	_	<u>Debit</u>	Credit
Account #	oital Projects, COBI Bonds		
11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	y bond issues for the 2023-24 fiscal year.		
Fund 210 Deb	ot Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	unding for the 2023-24 fiscal year.		
	ot Service Advance Bond Refunding		
Account #	Description Cook with Figure / Service Agents		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	accrued interest Payable (Sinking Fund Accruais) and refunding for the 2023-24 fiscal year.		-
	ot Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued int	erest for the 2023-24 fiscal year.		
Year-end entr	ies:	<u>Debit</u>	Credit
Fund 360 Cap	oital Projects, CO&DS		
Account #	Description		
11XX	Cash	431,984.02	
1220	Due from Other Agencies	15,438.46	
7500/730 9200/710	Dues and Fees (Administrative expense) Interest	526.05	
2632	Deferred Revenues - Unavailable		919.85
3321	CO&DS Distributed		434,914.93
3325	Interest on Undistributed CO&DS		12,113.75
	&DS disbursements, investment earnings, treasury fees, and nue for the 2023-24 fiscal year.		
aciciica ievei	nuc for the 2020 24 fiscal year.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220 3325	Due from Other Agencies Interest on Undistributed CO&DS		-
	or year receivable/deferred revenue.		
To reverse prio 3325 1220	or year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies or year overpayment.	-	-
To reverse prio 3325 1220 To reverse prio	Interest on Undistributed CO&DS Due from Other Agencies		-
To reverse prid 3325 1220 To reverse prid 2230 11XX	Interest on Undistributed CO&DS		-
To reverse prid 3325 1220 To reverse prid 2230 11XX	Interest on Undistributed CO&DS Due from Other Agencies or year overpayment. Due to Other Agencies		-
To reverse prions 3325 1220 To reverse prions 2230 11XX To reverse prions 2250	Interest on Undistributed CO&DS		-
To reverse prions and the second of the seco	Interest on Undistributed CO&DS	-	-
To reverse prior 3325 1220 To reverse prior 2230 11XX To reverse prior 100 Ger Account # 7200/310	Interest on Undistributed CO&DS	- - 6,623.07	
To reverse prid 3325 1220 To reverse prid 11XX To reverse prid Fund 100 Ger Account # 7200/310 3323	Interest on Undistributed CO&DS	- - 6,623.07	6,623.07
To reverse prior 3325 1220 To reverse prior 2230 11XX To reverse prior 7200/310 3323 To record amo	Interest on Undistributed CO&DS	- - 6,623.07	- - 6,623.07
To reverse prid 3325 1220 To reverse prid 2230 11XX To reverse prid Fund 100 Ger Account # 7200/310 3323 To record amorprovided in Art	Interest on Undistributed CO&DS	- - 6,623.07	- - 6,623.07
To reverse prior 3325 1220 To reverse prior 2230 11XX To reverse prior 5 Fund 100 Ger Account # 7200/310 3323 To record amorprovided in Art	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07
To reverse prior 3325 1220 To reverse prior 2230 111XX To reverse prior 400 Ger Account #7200/310 3323 To record amorprovided in Art Fund 210 Det Account #8200/710	Interest on Undistributed CO&DS	- - 6,623.07	6,623.07
To reverse prior a says of the prior of the	Interest on Undistributed CO&DS	- 6,623.07 - -	- 6,623.07
To reverse prior a sassage pri	Interest on Undistributed CO&DS	- 6,623.07 - - -	- 6,623.07
To reverse prid 3325 1220 To reverse prid 2230 111XX To reverse prid 7200/310 3323 To record amo 7200/310 3423 To record amo 7200/310 7200/310 7200/310 7200/310 7200/310	Interest on Undistributed CO&DS	- 6,623.07 - - - - -	- 6,623.07
To reverse prismassis pri prismassis prismassi prismassi prismassi prismassi pri prismassi prismassi prismassi	Interest on Undistributed CO&DS	- 6,623.07 - - - - -	6,623.07
To reverse prior assessment of the provided in Art Fund 100 Ger Account # 7200/310 assessment of the provided in Art Fund 210 Det Account # 9200/710 assessment of the provided in Art Fund 210 Det Account # 9200/720 assessment of the provided in Art Fund 210 Det Account # 9200/730 assessment of the provided in Art Fund 210 Det Account # 9200/730 assessment of the provided in Art Fund 210 Det Account # 9200/740 assessment of the provided in Art Fund 210	Interest on Undistributed CO&DS	- 6,623.07 - - - - -	6,623.07
To reverse prior 3325 1220 To reverse prior 2230 11XX To reverse prior 2230 11XX To reverse prior 3323 To record amorprovided in Art Fund 210 Det Account # 9200/730 9209/761 9210 11114 3322 3326	Interest on Undistributed CO&DS	- 6,623.07 - - - - -	- 6,623.07
To reverse prior 3325 1220 To reverse prior 2230 To reverse prior 2230 To reverse prior 3232 To record amorprovided in Art Fund 210 Det Account # 9200/730 9209/761 9210 11114 3322 3326 11XX	Interest on Undistributed CO&DS	- 6,623.07 - - - - - -	- 6,623.07
To reverse prior assessment of the control of the c	Interest on Undistributed CO&DS	- 6,623.07	- 6,623.07
To reverse prior assessment of the provided in Art Fund 210 Det Account # 7200/310 3323 To record amorprovided in Art Fund 210 Det Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record debt earnings, relat advance refund 2000 To refund 2000/720 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9200/700/700/700/700/700/700/700/700/700/	Interest on Undistributed CO&DS	- 6,623.07	6,623.07
To reverse prior assessment of the provided in Art Fund 210 Det Account # 7200/310 3323 To record amorprovided in Art Fund 210 Det Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record debt earnings, relat advance refund 2000 To refund 2000/720 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9200/700/700/700/700/700/700/700/700/700/	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07
To reverse prior assessment of the control of the c	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07
To reverse prior assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment asses	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07
To reverse pris 3325 1220 To reverse pris 2230 111XX To reverse pris 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/730 9209/761 9210 1114 3322 3326 11XX To record debi earnings, relat advance refun agent. 9200/730 11XX	Interest on Undistributed CO&DS	- 6,623.07	- 6,623.07
To reverse pris 3325 1220 To reverse pris 2230 11XX To reverse pris Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record deb earnings, relat advance refun agent. 9200/730 11XX To correct pric 11XX	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07
To reverse prior 3325 1220 To reverse prior 2230 11XX To reverse prior 2230 11XX To reverse prior 3323 To record amorprovided in Art Fund 210 Det Account # 9200/730 9209/730 9299/761 2210 1114 3322 3326 11XX To record debi earnings, relat advance refun agent. 9200/730 11XX To correct prior 11XX 9200/730 11XX To correct prior 11XX 9200/730	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07
To reverse prior 3325 1220 To reverse prior 2230 11XX To reverse prior 2230 11XX To reverse prior 3323 To record amorprovided in Art Fund 210 Det Account # 9200/730 9209/730 9299/761 2210 1114 3322 3326 11XX To record debi earnings, relat advance refun agent. 9200/730 11XX To correct prior 11XX 9200/730 11XX To correct prior 11XX 9200/730	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07
To reverse prior 3325 1220 To reverse prior 2230 11XX To reverse prior 2230 11XX To reverse prior 3323 To record amorprovided in Art Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refun agent. 9200/730 11XX To correct prior 11XX 9200/730 11XX To correct prior 11XX 9200/730 To correct prior	Interest on Undistributed CO&DS	- - - - - - - -	- 6,623.07
To reverse prior 3325 1220 To reverse prior 2230 11XX To reverse prior 2230 11XX To reverse prior 3323 Account #7200/310 3323 To record amorprovided in Art Fund 210 Det Account #8200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record debrearnings, relat advance refun agent. 9200/730 11XX To correct prior 11XX 9200/730 11XX To correct prior 11XX 11XX To correct prior 1200 Reconciliation	Interest on Undistributed CO&DS	- - - - - - - -	6,623.07
To reverse prior assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Det Account # 2200/730 assessment of the provided in Art Fund 210 Account # 2200/730 assessment of the provided in Art Fund 210 Account # 2200/730 assessment of the provided in Art Fund 210 Account # 2000/730 assessment of the provided in Art Fund 210 Account for the provided in Art Fund 210 Account # 2000/730 assessment of the prior assessment of the	Interest on Undistributed CO&DS	- - - - - - - -	- 6,623.07
To reverse prior 3325 1220 To reverse prior 2230 11XX To reverse prior 2230 11XX To reverse prior 3323 To record amorprovided in Art Fund 210 Det 3200/710 9200/710 9200/720 9209/761 2210 11114 33322 3326 11XX To record debrearnings, relat advance refun advance refun advance refun advance refun agent. 9200/730 11XX To correct prior 11XX 9200/730 To correct prior 11XX	Interest on Undistributed CO&DS	- - - - - - - - -	- 6,623.07
To reverse prior 3325 1220 To reverse prior 2230 111XX To reverse prior 2230 11XX To reverse prior 32323 Account #7200/310 3323 To record amorprovided in Art Fund 210 Det Account #8200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refun agent. 11XX To correct prior 11XX 9200/730 11XX To correct prior 11XX 11XX Reconciliatio Beginning func Plus: CO&DS Bond into	Interest on Undistributed CO&DS	- - - - - - - - -	6,623.07
To reverse pris 3325 1220 To reverse pris 2230 11XX To reverse pris 2230 11XX To reverse pris 4 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refun agent. 9200/730 11XX To correct pric 11XX 9200/730 To correct pric 11XX 9200/730 To correct pric Reconciliatio Beginning func Plus: CO&DS Bond int Refunde	Interest on Undistributed CO&DS	- - - - - - - - -	- 6,623.07
To reverse prismand as a series of the contract of the contrac	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07
To reverse prior 3325 1220 To reverse prior 2230 111XX To reverse prior 2230 111XX To reverse prior 3323 Account #7200/310 3323 To record amorprovided in Art Fund 210 Det Account #8200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refun agent. 11XX To record prior 11XX 9200/730 11XX To correct prior 11XX 11XX 11XX 11XX 11XX 11XX 11XX 11X	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07
To reverse prismand and a series of the contract of the contra	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07
To reverse prismanda prism	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07
To reverse prior 3325 1220 To reverse prior 3325 1220 To reverse prior 2230 111XX To reverse prior 32323 To record amorprovided in Art Fund 210 Det 4200/710 9200/730 9209/761 9200/730 9209/761 9210 1114 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730	Interest on Undistributed CO&DS	- - 6,623.07	- 6,623.07

Washington County School District

Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account # 11XX	Description Cash	112 625 60	
1220	Due from Other Agencies	112,625.60 4,176.58	
7500/730	Dues and Fees (Administrative expense)	137.33	
9200/710 2632	Interest Deferred Revenues - Unavailable	-	386.42
3321	CO&DS Distributed		113,537.01
3325	Interest on Undistributed CO&DS		3,016.08
	O&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
dolollod love	Shad for the 2020 24 hoods your.		
2632 1220	Deferred Revenues - Unavailable Due from Other Agencies	-	
	Due Horri Other Agencies		
3325	Interest on Undistributed CO&DS		-
	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
		-	-
To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
To reverse p 3325 1220	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse p 3325 1220 To reverse p 2230	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies		-
To reverse p 3325 1220 To reverse p 2230 11XX	rior year receivable/deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies rior year overpayment. Due to Other Agencies Cash	-	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,728.99	-
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,728.99	- - - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	1,728.99	- - - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,728.99	- - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS	- - 1,728.99	- - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A	rior year receivable/deferred revenue. Interest on Undistributed CO&DS	- - 1,728.99	- - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	Interest on Undistributed CO&DS	- 1,728.99 - -	- - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	- 1,728.99 - - - -	- - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	Interest on Undistributed CO&DS	- 1,728.99 - - - - -	- - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS	- 1,728.99 - - - - -	- - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3327 3 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326	Interest on Undistributed CO&DS	- 1,728.99 - - - - -	- - 1,728.99 - - -
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 30 record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	- 1,728.99 - - - - - -	- 1,728.99 - - - -
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS	- 1,728.99 - - - - - -	- - 1,728.99 - - - -
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 4200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	- 1,728.99	- - 1,728.99 - - - -
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 4200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	- 1,728.99	- 1,728.99
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To reverse p 3325 1220 To reverse p 2230 To reverse p 2230 To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladdyance refu	Interest on Undistributed CO&DS	- 1,728.99	- - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Interest on Undistributed CO&DS	- 1,728.99	- - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Interest on Undistributed CO&DS	- - 1,728.99	- - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 4200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	- - 1,728.99	- 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 4200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730	Interest on Undistributed CO&DS	- - 1,728.99	- - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. 9200/730 11XX To correct pr 11XX 9200/730 To correct pr	Interest on Undistributed CO&DS	- - 1,728.99	- - 1,728.99
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To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadva	Interest on Undistributed CO&DS	- - 1,728.99	- - 1,728.99
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To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvanc	Interest on Undistributed CO&DS	- 1,728.99	- - - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadva	Interest on Undistributed CO&DS	- - 1,728.99	- - - 1,728.99
To reverse p 3325 1220 To reverse p 2230 11XX To reverse p Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, reliadavance refuadvance refuadv	Interest on Undistributed CO&DS	- 1,728.99	1,728.99