

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Alachua County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2025-26 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2025-26 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2025-26 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2025-26 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,144,628.43	
9200/730	Dues and Fees (Administrative expense)	1,395.25	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,096,765.98
3325	Interest on Undistributed CO&DS		49,257.70
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2025-26 fiscal year.			
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,702.02	
3323	CO&DS Withheld for Administration		16,702.02
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 2025-2026
Baker County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2025-26 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2025-26 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2025-26 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2025-26 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	167,214.10	
9200/730	Dues and Fees (Administrative expense)	203.83	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		160,222.07
3325	Interest on Undistributed CO&DS		7,195.86
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2025-26 fiscal year.			
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,439.93	
3323	CO&DS Withheld for Administration		2,439.93
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 2025-2026
Bay County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2025-26 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2025-26 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2025-26 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2025-26 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,077,638.76	
9200/730	Dues and Fees (Administrative expense)	1,313.59	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,032,577.47
3325	Interest on Undistributed CO&DS		46,374.88
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2025-26 fiscal year.			
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,724.53	
3323	CO&DS Withheld for Administration		15,724.53
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 2025-2026
Bradford County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2025-26 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2025-26 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2025-26 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2025-26 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	113,915.13	
9200/730	Dues and Fees (Administrative expense)	138.86	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		109,151.79
3325	Interest on Undistributed CO&DS		4,902.20
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2025-26 fiscal year.			
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,662.21	
3323	CO&DS Withheld for Administration		1,662.21
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 2025-2026
Brevard County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2025-26 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2025-26 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2025-26 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2025-26 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	2,950,872.40	
9200/730	Dues and Fees (Administrative expense)	3,665.16	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,825,143.08
3325	Interest on Undistributed CO&DS		129,394.48
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2025-26 fiscal year.			
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	43,874.34	
3323	CO&DS Withheld for Administration		43,874.34
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	55,000.00	
9200/720	Interest	2,750.00	
9200/730	SBA Sinking Fund Administration Fees	180.60	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		55,938.58
3326	SBA Sinking Fund Earnings	-	144.94
11XX	Cash		1,847.08
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			1,847.08
Plus:			
CO&DS withheld			55,938.58
Bond interest (revenue on withheld MVLR)			144.94
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			55,000.00
Interest expenditure			2,750.00
Dues and fees (fees on bond interest above)			180.60
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 2025-2026
Broward County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	11,253,306.99	
9200/730	Dues and Fees (Administrative expense)	14,372.34	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		10,760,279.36
3325	Interest on Undistributed CO&DS		507,399.97
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	172,046.28	
3323	CO&DS Withheld for Administration		172,046.28
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	479,000.00	
9200/720	Interest	72,170.00	
9200/730	SBA Sinking Fund Administration Fees	90.32	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		537,426.36
3326	SBA Sinking Fund Earnings	-	1,392.47
11XX	Cash		12,441.49
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			38,196.24
Plus:			
CO&DS withheld			537,426.36
Bond interest (revenue on withheld MVL R)			1,392.47
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			479,000.00
Interest expenditure			72,170.00
Dues and fees (fees on bond interest above)			90.32
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>25,754.75</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Calhoun County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	67,298.07	
9200/730	Dues and Fees (Administrative expense)	82.03	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		64,484.01
3325	Interest on Undistributed CO&DS		2,896.09
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	981.99	
3323	CO&DS Withheld for Administration		981.99
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
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 2025-2026
Charlotte County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	757,423.48	
9200/730	Dues and Fees (Administrative expense)	923.26	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		725,751.94
3325	Interest on Undistributed CO&DS		32,594.80
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	11,052.06	
3323	CO&DS Withheld for Administration		11,052.06
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Citrus County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	679,222.60	
9200/730	Dues and Fees (Administrative expense)	827.94	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		650,821.02
3325	Interest on Undistributed CO&DS		29,229.52
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,910.98	
3323	CO&DS Withheld for Administration		9,910.98
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Clay County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,714,422.03	
9200/730	Dues and Fees (Administrative expense)	2,089.80	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,642,733.75
3325	Interest on Undistributed CO&DS		73,778.08
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	25,016.25	
3323	CO&DS Withheld for Administration		25,016.25
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Collier County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	2,202,305.78	
9200/730	Dues and Fees (Administrative expense)	2,684.51	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,110,216.72
3325	Interest on Undistributed CO&DS		94,773.57
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	32,135.28	
3323	CO&DS Withheld for Administration		32,135.28
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Columbia County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	374,110.48	
9200/730	Dues and Fees (Administrative expense)	456.02	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		358,467.11
3325	Interest on Undistributed CO&DS		16,099.39
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,458.89	
3323	CO&DS Withheld for Administration		5,458.89
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Dade County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	14,445,636.37	
9200/730	Dues and Fees (Administrative expense)	18,623.01	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		13,806,794.09
3325	Interest on Undistributed CO&DS		657,465.29
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	222,929.58	
3323	CO&DS Withheld for Administration		222,929.58
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	738,000.00	
9200/720	Interest	115,440.00	
9200/730	SBA Sinking Fund Administration Fees	135.65	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		832,248.33
3326	SBA Sinking Fund Earnings	-	2,156.32
11XX	Cash		19,171.00
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			60,992.20
Plus:			
CO&DS withheld			832,248.33
Bond interest (revenue on withheld MVL R)			2,156.32
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			738,000.00
Interest expenditure			115,440.00
Dues and fees (fees on bond interest above)			135.65
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>41,821.20</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Desoto County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	161,533.46	
9200/730	Dues and Fees (Administrative expense)	196.90	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		154,778.96
3325	Interest on Undistributed CO&DS		6,951.40
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,357.04	
3323	CO&DS Withheld for Administration		2,357.04
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Dixie County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	68,044.39	
9200/730	Dues and Fees (Administrative expense)	82.94	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		65,199.12
3325	Interest on Undistributed CO&DS		2,928.21
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	992.88	
3323	CO&DS Withheld for Administration		992.88
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
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 2025-2026
Duval County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	5,540,066.26	
9200/730	Dues and Fees (Administrative expense)	6,753.08	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		5,308,409.28
3325	Interest on Undistributed CO&DS		238,410.06
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	80,838.72	
3323	CO&DS Withheld for Administration		80,838.72
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Escambia County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,281,789.58	
9200/730	Dues and Fees (Administrative expense)	1,713.35	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,223,015.12
3325	Interest on Undistributed CO&DS		60,487.81
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,509.86	
3323	CO&DS Withheld for Administration		20,509.86
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	110,000.00	
9200/720	Interest	16,990.00	
9200/730	SBA Sinking Fund Administration Fees	20.39	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		123,799.02
3326	SBA Sinking Fund Earnings	-	320.76
11XX	Cash		2,890.61
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			9,014.90
Plus:			
CO&DS withheld			123,799.02
Bond interest (revenue on withheld MVLR)			320.76
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			110,000.00
Interest expenditure			16,990.00
Dues and fees (fees on bond interest above)			20.39
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>6,124.29</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Flagler County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	634,869.16	
9200/730	Dues and Fees (Administrative expense)	773.88	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		608,322.21
3325	Interest on Undistributed CO&DS		27,320.83
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,263.79	
3323	CO&DS Withheld for Administration		9,263.79
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Franklin County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	46,709.58	
9200/730	Dues and Fees (Administrative expense)	56.94	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		2,010.09
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	681.57	
3323	CO&DS Withheld for Administration		681.57
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
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 2025-2026
Gadsden County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	299,575.40	
9200/730	Dues and Fees (Administrative expense)	365.17	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		287,048.70
3325	Interest on Undistributed CO&DS		12,891.87
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration		4,371.30
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Gilchrist County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	122,276.76	
9200/730	Dues and Fees (Administrative expense)	149.05	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		117,163.78
3325	Interest on Undistributed CO&DS		5,262.03
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,784.22	
3323	CO&DS Withheld for Administration		1,784.22
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Glades County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	66,804.64	
9200/730	Dues and Fees (Administrative expense)	81.43	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		64,011.21
3325	Interest on Undistributed CO&DS		2,874.86
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	974.79	
3323	CO&DS Withheld for Administration		974.79
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
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 2025-2026
Gulf County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	78,178.26	
9200/730	Dues and Fees (Administrative expense)	95.30	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		74,909.25
3325	Interest on Undistributed CO&DS		3,364.31
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,140.75	
3323	CO&DS Withheld for Administration		1,140.75
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Hamilton County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	64,029.07	
9200/730	Dues and Fees (Administrative expense)	78.05	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		61,351.71
3325	Interest on Undistributed CO&DS		2,755.41
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	934.29	
3323	CO&DS Withheld for Administration		934.29
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
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 2025-2026
Hardee County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	152,992.96	
9200/730	Dues and Fees (Administrative expense)	186.49	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		146,595.58
3325	Interest on Undistributed CO&DS		6,583.87
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,232.42	
3323	CO&DS Withheld for Administration		2,232.42
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Hendry County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	335,406.84	
9200/730	Dues and Fees (Administrative expense)	408.85	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		321,381.86
3325	Interest on Undistributed CO&DS		14,433.83
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,894.14	
3323	CO&DS Withheld for Administration		4,894.14
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Hernando County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,036,409.49	
9200/730	Dues and Fees (Administrative expense)	1,378.81	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		989,110.91
3325	Interest on Undistributed CO&DS		48,677.39
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,505.25	
3323	CO&DS Withheld for Administration		16,505.25
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	76,000.00	
9200/720	Interest	21,100.00	
9200/730	SBA Sinking Fund Administration Fees	6.30	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		94,733.84
3326	SBA Sinking Fund Earnings	-	245.46
11XX	Cash		2,127.00
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			11,076.55
Plus:			
CO&DS withheld			94,733.84
Bond interest (revenue on withheld MVLR)			245.46
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			76,000.00
Interest expenditure			21,100.00
Dues and fees (fees on bond interest above)			6.30
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>8,949.55</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Highlands County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	487,951.60	
9200/730	Dues and Fees (Administrative expense)	594.79	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		467,547.98
3325	Interest on Undistributed CO&DS		20,998.41
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,120.02	
3323	CO&DS Withheld for Administration		7,120.02
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Hillsborough County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	9,168,513.13	
9200/730	Dues and Fees (Administrative expense)	12,371.08	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		8,744,136.63
3325	Interest on Undistributed CO&DS		436,747.58
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	148,089.87	
3323	CO&DS Withheld for Administration		148,089.87
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	885,000.00	
9200/720	Interest	121,080.00	
9200/730	SBA Sinking Fund Administration Fees	176.94	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		980,431.50
3326	SBA Sinking Fund Earnings	-	2,540.30
11XX	Cash		23,285.14
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			64,688.50
Plus:			
CO&DS withheld			980,431.50
Bond interest (revenue on withheld MVL R)			2,540.30
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			885,000.00
Interest expenditure			121,080.00
Dues and fees (fees on bond interest above)			176.94
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>41,403.36</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Holmes County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	94,325.85	
9200/730	Dues and Fees (Administrative expense)	114.98	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		90,381.63
3325	Interest on Undistributed CO&DS		4,059.20
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,376.37	
3323	CO&DS Withheld for Administration		1,376.37
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Indian River County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	634,609.72	
9200/730	Dues and Fees (Administrative expense)	897.34	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		603,827.28
3325	Interest on Undistributed CO&DS		31,679.78
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,741.80	
3323	CO&DS Withheld for Administration		10,741.80
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	92,000.00	
9200/720	Interest	13,940.00	
9200/730	SBA Sinking Fund Administration Fees	16.82	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		101,550.92
3326	SBA Sinking Fund Earnings	-	263.12
11XX	Cash		4,142.78
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			9,123.82
Plus:			
CO&DS withheld			101,550.92
Bond interest (revenue on withheld MVLR)			263.12
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			92,000.00
Interest expenditure			13,940.00
Dues and fees (fees on bond interest above)			16.82
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>4,981.04</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Jackson County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	245,840.56	
9200/730	Dues and Fees (Administrative expense)	299.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		235,560.78
3325	Interest on Undistributed CO&DS		10,579.45
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,587.22	
3323	CO&DS Withheld for Administration		3,587.22
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Jefferson County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	75,920.81	
9200/730	Dues and Fees (Administrative expense)	92.54	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		3,267.16
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,107.81	
3323	CO&DS Withheld for Administration		1,107.81
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Lafayette County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	43,763.37	
9200/730	Dues and Fees (Administrative expense)	53.35	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		41,933.42
3325	Interest on Undistributed CO&DS		1,883.30
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	638.58	
3323	CO&DS Withheld for Administration		638.58
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
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 2025-2026
Lake County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,683,434.85	
9200/730	Dues and Fees (Administrative expense)	2,549.50	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,595,977.17
3325	Interest on Undistributed CO&DS		90,007.18
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	30,519.12	
3323	CO&DS Withheld for Administration		30,519.12
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	368,000.00	
9200/720	Interest	51,310.00	
9200/730	SBA Sinking Fund Administration Fees	72.64	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		408,111.71
3326	SBA Sinking Fund Earnings	-	1,057.42
11XX	Cash		10,213.51
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			27,913.45
Plus:			
CO&DS withheld			408,111.71
Bond interest (revenue on withheld MVLR)			1,057.42
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			368,000.00
Interest expenditure			51,310.00
Dues and fees (fees on bond interest above)			72.64
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>17,699.94</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Lee County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	4,542,507.54	
9200/730	Dues and Fees (Administrative expense)	5,537.10	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,352,563.31
3325	Interest on Undistributed CO&DS		195,481.33
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	66,282.69	
3323	CO&DS Withheld for Administration		66,282.69
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Leon County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,236,786.33	
9200/730	Dues and Fees (Administrative expense)	1,606.33	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,181,683.05
3325	Interest on Undistributed CO&DS		56,709.61
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	19,228.77	
3323	CO&DS Withheld for Administration		19,228.77
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	67,000.00	
9200/720	Interest	15,950.00	
9200/730	SBA Sinking Fund Administration Fees	7.79	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		81,006.18
3326	SBA Sinking Fund Earnings	-	209.89
11XX	Cash		1,741.72
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			8,295.46
Plus:			
CO&DS withheld			81,006.18
Bond interest (revenue on withheld MVLR)			209.89
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			67,000.00
Interest expenditure			15,950.00
Dues and fees (fees on bond interest above)			7.79
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>6,553.74</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Levy County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	228,290.80	
9200/730	Dues and Fees (Administrative expense)	278.28	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		218,744.86
3325	Interest on Undistributed CO&DS		9,824.22
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,331.14	
3323	CO&DS Withheld for Administration		3,331.14
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Liberty County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	41,433.96	
9200/730	Dues and Fees (Administrative expense)	50.51	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		39,701.41
3325	Interest on Undistributed CO&DS		1,783.06
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	604.59	
3323	CO&DS Withheld for Administration		604.59
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
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 2025-2026
Madison County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	108,666.24	
9200/730	Dues and Fees (Administrative expense)	132.46	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		104,122.38
3325	Interest on Undistributed CO&DS		4,676.32
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Manatee County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,991,958.98	
9200/730	Dues and Fees (Administrative expense)	2,840.90	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,894,504.87
3325	Interest on Undistributed CO&DS		100,295.01
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,007.46	
3323	CO&DS Withheld for Administration		34,007.46
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	297,000.00	
9200/720	Interest	50,200.00	
9200/730	SBA Sinking Fund Administration Fees	51.49	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		338,651.67
3326	SBA Sinking Fund Earnings	-	877.45
11XX	Cash		7,722.37
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			26,439.21
Plus:			
CO&DS withheld			338,651.67
Bond interest (revenue on withheld MVLR)			877.45
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments		297,000.00	
Interest expenditure		50,200.00	
Dues and fees (fees on bond interest above)		51.49	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u>18,716.84</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Marion County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	2,156,412.42	
9200/730	Dues and Fees (Administrative expense)	2,628.56	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,066,242.38
3325	Interest on Undistributed CO&DS		92,798.60
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	31,465.62	
3323	CO&DS Withheld for Administration		31,465.62
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Martin County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,328,602.69	
9200/730	Dues and Fees (Administrative expense)	2,040.79	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,258,595.55
3325	Interest on Undistributed CO&DS		72,047.93
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,429.60	
3323	CO&DS Withheld for Administration		24,429.60
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	332,000.00	
9200/720	Interest	23,020.00	
9200/730	SBA Sinking Fund Administration Fees	84.96	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		345,614.85
3326	SBA Sinking Fund Earnings	-	895.49
11XX	Cash		8,594.62
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			12,835.47
Plus:			
CO&DS withheld			345,614.85
Bond interest (revenue on withheld MVL R)			895.49
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments		332,000.00	
Interest expenditure		23,020.00	
Dues and fees (fees on bond interest above)		84.96	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u><u>4,240.85</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Monroe County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	308,767.64	
9200/730	Dues and Fees (Administrative expense)	376.37	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		295,856.57
3325	Interest on Undistributed CO&DS		13,287.44
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,505.43	
3323	CO&DS Withheld for Administration		4,505.43
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Nassau County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	515,809.99	
9200/730	Dues and Fees (Administrative expense)	628.75	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		494,241.48
3325	Interest on Undistributed CO&DS		22,197.26
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,526.52	
3323	CO&DS Withheld for Administration		7,526.52
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Okaloosa County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,146,104.35	
9200/730	Dues and Fees (Administrative expense)	1,501.31	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,094,603.56
3325	Interest on Undistributed CO&DS		53,002.10
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	17,971.65	
3323	CO&DS Withheld for Administration		17,971.65
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	76,000.00	
9200/720	Interest	11,720.00	
9200/730	SBA Sinking Fund Administration Fees	14.10	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		85,534.79
3326	SBA Sinking Fund Earnings	-	221.62
11XX	Cash		1,977.69
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			6,199.74
Plus:			
CO&DS withheld			85,534.79
Bond interest (revenue on withheld MVL R)			221.62
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			76,000.00
Interest expenditure			11,720.00
Dues and fees (fees on bond interest above)			14.10
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>4,222.05</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Okeechobee County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	245,106.59	
9200/730	Dues and Fees (Administrative expense)	298.77	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		234,857.49
3325	Interest on Undistributed CO&DS		10,547.87
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,576.51	
3323	CO&DS Withheld for Administration		3,576.51
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Orange County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	9,113,607.45	
9200/730	Dues and Fees (Administrative expense)	11,109.05	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		8,732,523.41
3325	Interest on Undistributed CO&DS		392,193.09
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	132,982.59	
3323	CO&DS Withheld for Administration		132,982.59
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Osceola County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	3,296,287.65	
9200/730	Dues and Fees (Administrative expense)	4,205.53	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,152,021.46
3325	Interest on Undistributed CO&DS		148,471.72
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	50,342.94	
3323	CO&DS Withheld for Administration		50,342.94
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	151,000.00	
9200/720	Interest	7,550.00	
9200/730	SBA Sinking Fund Administration Fees	496.64	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		153,831.60
3326	SBA Sinking Fund Earnings	-	398.58
11XX	Cash		4,816.46
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			4,816.46
Plus:			
CO&DS withheld			153,831.60
Bond interest (revenue on withheld MVL R)			398.58
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			151,000.00
Interest expenditure			7,550.00
Dues and fees (fees on bond interest above)			496.64
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 2025-2026
Palm Beach County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	7,929,705.72	
9200/730	Dues and Fees (Administrative expense)	10,349.91	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		7,574,663.39
3325	Interest on Undistributed CO&DS		365,392.24
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	123,895.11	
3323	CO&DS Withheld for Administration		123,895.11
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	450,000.00	
9200/720	Interest	124,300.00	
9200/730	SBA Sinking Fund Administration Fees	38.05	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		561,115.50
3326	SBA Sinking Fund Earnings	-	1,453.85
11XX	Cash		11,768.70
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			64,442.20
Plus:			
CO&DS withheld			561,115.50
Bond interest (revenue on withheld MVLR)			1,453.85
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			450,000.00
Interest expenditure			124,300.00
Dues and fees (fees on bond interest above)			38.05
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>52,673.50</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Pasco County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	3,433,727.27	
9200/730	Dues and Fees (Administrative expense)	4,841.72	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,267,637.42
3325	Interest on Undistributed CO&DS		170,931.57
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	57,958.50	
3323	CO&DS Withheld for Administration		57,958.50
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	475,000.00	
9200/720	Interest	77,360.00	
9200/730	SBA Sinking Fund Administration Fees	84.65	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		538,304.08
3326	SBA Sinking Fund Earnings	-	1,394.74
11XX	Cash		12,745.83
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			41,204.07
Plus:			
CO&DS withheld			538,304.08
Bond interest (revenue on withheld MVLR)			1,394.74
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			475,000.00
Interest expenditure			77,360.00
Dues and fees (fees on bond interest above)			84.65
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>28,458.24</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Pinellas County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	3,621,525.47	
9200/730	Dues and Fees (Administrative expense)	4,414.47	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,470,091.96
3325	Interest on Undistributed CO&DS		155,847.98
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	52,844.04	
3323	CO&DS Withheld for Administration		52,844.04
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Polk County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	4,778,201.30	
9200/730	Dues and Fees (Administrative expense)	6,374.72	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,559,523.47
3325	Interest on Undistributed CO&DS		225,052.55
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	76,309.53	
3323	CO&DS Withheld for Administration		76,309.53
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	387,000.00	
9200/720	Interest	75,950.00	
9200/730	SBA Sinking Fund Administration Fees	58.28	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		451,469.00
3326	SBA Sinking Fund Earnings	-	1,169.76
11XX	Cash		10,369.52
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			40,068.80
Plus:			
CO&DS withheld			451,469.00
Bond interest (revenue on withheld MVL R)			1,169.76
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			387,000.00
Interest expenditure			75,950.00
Dues and fees (fees on bond interest above)			58.28
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>29,699.28</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Putnam County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	363,130.50	
9200/730	Dues and Fees (Administrative expense)	510.27	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		345,626.13
3325	Interest on Undistributed CO&DS		18,014.64
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,108.30	
3323	CO&DS Withheld for Administration		6,108.30
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	6,940.00	
9200/730	SBA Sinking Fund Administration Fees	9.92	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		55,485.57
3326	SBA Sinking Fund Earnings	-	143.76
11XX	Cash		1,320.59
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			3,709.81
Plus:			
CO&DS withheld			55,485.57
Bond interest (revenue on withheld MVL R)			143.76
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			6,940.00
Dues and fees (fees on bond interest above)			9.92
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>2,389.22</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
St. Johns County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	2,085,147.78	
9200/730	Dues and Fees (Administrative expense)	2,875.14	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,986,519.05
3325	Interest on Undistributed CO&DS		101,503.87
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,417.35	
3323	CO&DS Withheld for Administration		34,417.35
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	240,000.00	
9200/720	Interest	40,530.00	
9200/730	SBA Sinking Fund Administration Fees	41.61	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		273,553.60
3326	SBA Sinking Fund Earnings	-	708.78
11XX	Cash		6,309.23
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			21,415.78
Plus:			
CO&DS withheld			273,553.60
Bond interest (revenue on withheld MVLR)			708.78
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments		240,000.00	
Interest expenditure		40,530.00	
Dues and fees (fees on bond interest above)		41.61	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u>15,106.55</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
St. Lucie County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	2,192,309.66	
9200/730	Dues and Fees (Administrative expense)	2,672.32	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,100,638.58
3325	Interest on Undistributed CO&DS		94,343.40
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	31,989.42	
3323	CO&DS Withheld for Administration		31,989.42
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Santa Rosa County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,152,663.63	
9200/730	Dues and Fees (Administrative expense)	1,536.28	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,099,963.12
3325	Interest on Undistributed CO&DS		54,236.79
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	18,390.30	
3323	CO&DS Withheld for Administration		18,390.30
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	91,000.00	
9200/720	Interest	19,400.00	
9200/730	SBA Sinking Fund Administration Fees	12.42	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		107,666.58
3326	SBA Sinking Fund Earnings	-	278.96
11XX	Cash		2,466.88
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			10,227.06
Plus:			
CO&DS withheld			107,666.58
Bond interest (revenue on withheld MVL R)			278.96
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			91,000.00
Interest expenditure			19,400.00
Dues and fees (fees on bond interest above)			12.42
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>7,760.18</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Sarasota County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,753,773.59	
9200/730	Dues and Fees (Administrative expense)	2,552.24	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,666,221.86
3325	Interest on Undistributed CO&DS		90,103.97
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	30,551.94	
3323	CO&DS Withheld for Administration		30,551.94
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	304,000.00	
9200/720	Interest	44,740.00	
9200/730	SBA Sinking Fund Administration Fees	58.20	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		340,022.20
3326	SBA Sinking Fund Earnings	-	881.00
11XX	Cash		7,895.00
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			23,704.56
Plus:			
CO&DS withheld			340,022.20
Bond interest (revenue on withheld MVLR)			881.00
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			304,000.00
Interest expenditure			44,740.00
Dues and fees (fees on bond interest above)			58.20
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>15,809.56</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Seminole County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	2,193,624.92	
9200/730	Dues and Fees (Administrative expense)	3,380.03	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,077,676.67
3325	Interest on Undistributed CO&DS		119,328.28
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,461.15	
3323	CO&DS Withheld for Administration		40,461.15
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	522,000.00	
9200/720	Interest	72,540.00	
9200/730	SBA Sinking Fund Administration Fees	103.40	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		579,272.18
3326	SBA Sinking Fund Earnings	-	1,500.89
11XX	Cash		13,870.33
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			38,857.09
Plus:			
CO&DS withheld			579,272.18
Bond interest (revenue on withheld MVL R)			1,500.89
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			522,000.00
Interest expenditure			72,540.00
Dues and fees (fees on bond interest above)			103.40
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>24,986.76</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2025-2026
Sumter County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	420,931.08	
9200/730	Dues and Fees (Administrative expense)	513.10	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		403,329.92
3325	Interest on Undistributed CO&DS		18,114.26
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,142.08	
3323	CO&DS Withheld for Administration		6,142.08
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Suwannee County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	237,406.97	
9200/730	Dues and Fees (Administrative expense)	289.39	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		227,479.84
3325	Interest on Undistributed CO&DS		10,216.52
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,464.16	
3323	CO&DS Withheld for Administration		3,464.16
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Taylor County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	107,284.63	
9200/730	Dues and Fees (Administrative expense)	130.77	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		4,616.86
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,565.46	
3323	CO&DS Withheld for Administration		1,565.46
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Union County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	77,688.94	
9200/730	Dues and Fees (Administrative expense)	94.70	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		74,440.39
3325	Interest on Undistributed CO&DS		3,343.25
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,133.61	
3323	CO&DS Withheld for Administration		1,133.61
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Volusia County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	2,701,668.02	
9200/730	Dues and Fees (Administrative expense)	3,293.20	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,588,698.20
3325	Interest on Undistributed CO&DS		116,263.02
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	39,421.80	
3323	CO&DS Withheld for Administration		39,421.80
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Wakulla County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	227,299.82	
9200/730	Dues and Fees (Administrative expense)	277.07	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		217,795.32
3325	Interest on Undistributed CO&DS		9,781.57
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,316.68	
3323	CO&DS Withheld for Administration		3,316.68
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
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 2025-2026
Walton County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	461,600.23	
9200/730	Dues and Fees (Administrative expense)	562.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		442,298.49
3325	Interest on Undistributed CO&DS		19,864.41
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,735.51	
3323	CO&DS Withheld for Administration		6,735.51
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings		-
11XX	Cash	-	-
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 2025-2026
Washington County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	122,825.71	
9200/730	Dues and Fees (Administrative expense)	149.72	
9200/710	Interest	-	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		117,689.77
3325	Interest on Undistributed CO&DS		5,285.66
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,792.23	
3323	CO&DS Withheld for Administration		1,792.23
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
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			-