Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Eastern Florida State College

	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No now mon	ey bond issues for the 2014-2015 fiscal year.		-
	·		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	<u>Description</u>	400 -00 -0	
	Payments to Refunded Bond Escrow Agent	180,790.73	
	Dues and Fees (Issuance costs - underwriter's discount)	69.91	
	Dues and Fees (Issuance costs - bond finance/admin charges)	209.81	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	163,000.00
	Premium on Sale of Refunding Bonds		14,424.61
	Revenue - License Tag Fees Appropriation (MVLR)		3,645.84
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		0,040.04
	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
•	ū		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	=
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	. 100. 404 Took i ayabib (Officing i and Addition)		_
No advanced	refunding for the 2014-2015 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	_	
	Accrued Interest Payable	_	_
Sinking fund	accrual for interest included in refunding.		
	<u> </u>		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Und	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	225,085.15	
64500	Other Services (Admin Charges - State Treasury)	275.97	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		30,696.30
42210	Revenue - License Tag Fees Appropriation (MVLR)	NA (:41-1-1-1)	191,389.69
48100 To record CO	Revenue - Interest and Divendends (Interest Earned on MVLR	k withheid)	3,275.13
	D&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,487.10	
42210	Revenue - License Tag Fees Appropriation (MVLR)		7,487.10
	nounts withheld from MVLR for actual administration fees as		
provided in A	# 1 VII 0 # 0 C 1 # 4 D 1 #		
	article XII, Section 9, Subsection (d) of the Florida Constitution.		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness		
Fund 8 - Ret	, , , , , , , , , , , , , , , , , , , ,		
Fund 8 - Ret Account #	irement of Indebtedness	260,000.00	
	irement of Indebtedness Description	260,000.00 17,375.00	
Fund 8 - Ret Account # 69000	irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)		
Fund 8 - Ref Account # 69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	17,375.00	
Fund 8 - Ref Account # 69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	17,375.00	
Fund 8 - Ret Account # 69000 68530 64500	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	17,375.00	-
Fund 8 - Ret Account # 69000 68530 64500	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	17,375.00	- 270,039.52
Fund 8 - Ref Account # 69000 68530 64500 42210 48100	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	17,375.00	239.06
Fund 8 - Ret Account # 69000 68530 64500	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	17,375.00	
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	17,375.00	239.06
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	17,375.00	239.06
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	17,375.00	239.06
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	17,375.00	239.06
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent.	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	17,375.00	239.06
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	17,375.00	239.06 7,230.11
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fui	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	17,375.00	239.06
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year	17,375.00	239.06 7,230.11 12,151.40
Fund 8 - Ref Account # 60000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fur Plus: Revenue	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR)	17,375.00	239.06 7,230.11 12,151.40 273,685.36
Fund 8 - Ref Account # 60000 68530 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	17,375.00	239.06 7,230.11 12,151.40 273,685.36 239.06
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR)	17,375.00	239.06 7,230.11 12,151.40 273,685.36
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	17,375.00	239.06 7,230.11 12,151.40 273,685.36 239.06 163,000.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunder Premium Less:	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	17,375.00	239.06 7,230.11 12,151.40 273,685.36 239.06 163,000.00
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Revenue Refunded Premium Less: Payment	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Industrial Supplies on refunded bonds	17,375.00	239.06 7,230.11 12,151.40 273,685.36 239.06 163,000.00 14,424.61
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Independent of Indebtedness: Independent of Indebtedness on refunded bonds Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Earnings on refunded bonds	17,375.00	239.06 7,230.11 12,151.40 273,685.36 239.06 163,000.00 14,424.61 260,000.00
Fund 8 - Ref Account # 600000 68530 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuadvance Refunder Premium Less: Payment Interest of Other Se Payment	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indebalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indebt Open Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	17,375.00	239.06 7,230.11 12,151.40 273,685.36 239.06 163,000.00 14,424.61 260,000.00 17,375.00 133.69 180,790.73
Fund 8 - Ret Account # 600000 68530 68530 64500 42210 48100 102XX To record de earnings, rel, advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	17,375.00	239.06 7,230.11 12,151.40 273,685.36 239.06 163,000.00 14,424.61 260,000.00 17,375.00 133.69
Fund 8 - Ret Account # 600000 68530 68530 64500 42210 48100 102XX To record de earnings, rel, advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Oebt (SBE Capital Outlay Bonds)	17,375.00	239.06 7,230.11 12,151.40 273,685.36 239.06 163,000.00 14,424.61 260,000.00 17,375.00 133.69 180,790.73

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Broward College

	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Und	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description Reymonts to Refunded Rend Feeren Agent	1 051 564 14	
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	1,951,564.14 750.09	
	Dues and Fees (Issuance costs - bond finance/admin charges)	2,251.23	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		1,749,000.00 166,294.63
	Revenue - License Tag Fees Appropriation (MVLR)		39,270.83
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		00,2.0.00
through 1/1/2	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	_	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No od:	A refunding for the 2014 2015 finest		
	d refunding for the 2014-2015 fiscal year.		
	tirement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
Sinking fund	accrual for interest included in refunding.		
Year-end en		D-I-it	0
		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	_	
10100	Due from Other Agencies	610,224.52	
64500	Other Services (Admin Charges - State Treasury)	643.56	
68530	Interest		00 000 50
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		83,220.56 520,009.89
48100	Revenue - Interest and Divendends (Interest Earned on MVL	R Withheld)	7,637.63
	Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees.	R Withheld)	
To record CO		R Withheld)	
To record C0 Fund 1 - Cu	D&DS disbursements, investment earnings, and treasury fees.	R Withheld)	
To record CC Fund 1 - Cu Account # 64500	D&DS disbursements, investment earnings, and treasury fees. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	R Withheld) 17,460.00	7,637.63
To record C0 Fund 1 - Cu Account # 64500 42210	D&DS disbursements, investment earnings, and treasury fees. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		7,637.63
To record CC Fund 1 - Cur Account # 64500 42210 To record arr	D&DS disbursements, investment earnings, and treasury fees. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		7,637.63
To record CO Fund 1 - Cu Account # 64500 42210 To record an provided in A	D&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		7,637.63
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret	D&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness		7,637.63
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description	17,460.00	7,637.63
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	D&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness		7,637.63
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	17,460.00 485,000.00	7,637.63
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a article XII, Section 9, Subsection (d) of the Florida Constitution. Tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	17,460.00 485,000.00 71,375.00	7,637.63
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	17,460.00 485,000.00 71,375.00 269.53	7,637.63
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00
To record CC Fund 1 - Cui Account # 64200 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100	D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	17,460.00 485,000.00 71,375.00 269.53	
Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,461.60
To record CC Fund 1 - Cui Account # 64200 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,461.60
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,461.60
To record CC Fund 1 - Cui Account # 64200 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,461.60
To record CC Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,461.60
To record CC Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent. Reconciliati Beginning fui	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,461.60
To record CC Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest on Debt (SBE Capital Outlay Bonds) Bayments (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) SBA Sinking Fund Earnings Investments of refunded bonds escrow Interest on Debt (SBE Capital Outlay Bonds)	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,460.00 544,411.68 481.95 11,750.90
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 4210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,460.00 544,411.68 481.95 11,750.90 61,862.40 583,682.51
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 4210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,460.00 544,411.68 481.95 11,750.90 61,862.40 583,682.51 481.95
To record CC Fund 1 - Cui Account # 64200 42210 To record amprovided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent. Reconciliati Beginning fun Plus: Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,460.00 544,411.68 481.95 11,750.90 61,862.40 583,682.51
To record CC Fund 1 - Cui Account # 64200 42210 To record amprovided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent. Reconciliati Beginning fun Plus: Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,460.00 544,411.68 481.95 11,750.90 61,862.40 583,682.51 481.95 1,749,000.00
To record CC Fund 1 - Cui Account # Account # Account # Account # Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) In or Debt Principle (SBE Capital Outlay Bonds)	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,460.00 544,411.68 481.95 11,750.90 61,862.40 583,682.51 481.95 1,749,000.00 166,294.63 485,000.00
To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest c	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Obbt Principle (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds)	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,460.00 544,411.68 481.95 11,750.90 61,862.40 583,682.51 481.95 1,749,000.00 166,294.63 485,000.00 71,375.00
To record CC Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Ref 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refuadvance refuadvance refuagent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest c Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) arvices (Admin Charges - SBA)	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,460.00 544,411.68 481.95 11,750.90 61,862.40 583,682.51 481.95 1,749,000.00 166,294.63 485,000.00 71,375.00 269.53
To record CC Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadvance Refunder Premium Less: Payment Interest C Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Obbt Principle (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds)	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,460.00 544,411.68 481.95 11,750.90 61,862.40 583,682.51 481.95 1,749,000.00 166,294.63 485,000.00 71,375.00 269.53 1,951,564.14
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 4210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest c Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Iterement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Ind bond proceeds In on refunded bonds - Of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	17,460.00 485,000.00 71,375.00 269.53	7,637.63 17,460.00 17,460.00 544,411.68 481.95 11,750.90 61,862.40 583,682.51 481.95 1,749,000.00 166,294.63 485,000.00

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 College of Central Florida

Entries resu	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	68,249.15	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	27.02 81.09	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		63,000.00
	Premium on Sale of Refunding Bonds		4,003.09
	Revenue - License Tag Fees Appropriation (MVLR)		1,354.17
	B to refund callable portion of Series 2005-A due from 1/1/2016		
•	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	•		
	Provide the second seco		
Account #	<u>Description</u> Cash		
	Accrued Interest Payable	-	_
Sinking fund	accrual for interest included in refunding.		
	•		
Year-end en		<u>Debit</u>	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	107,487.50 109.25	
68530	Interest	109.25	
27XXX	Deferred Revenues - Unavailable		14,658.83
42210	Revenue - License Tag Fees Appropriation (MVLR)		91,641.36
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	1,296.56
	&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	<u>Description</u>	0.004.00	
64500	Other Services (Admin Charges - DOE)	2,964.00	2.004.00
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as		2,964.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	rement of Indebtedness		
Account # 69000	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds)	85,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	5,875.00	
64500	SBA Sinking Fund Administration Fees	43.83	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		- 88,522.91
42210 48100	SBA Sinking Fund Earnings	-	88,522.91 78.37
102XX	Investments - Cash Equivalent (SBA)		2,317.55
	ot service payments, MVLR withheld for debt service, investment		,=
	ated fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		4,237.08
Plus:	, , , , , , , , , , , , , , , , , , , ,		,_330
	- License Tag Fees Appropriation (MVLR)		89,877.08
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		78.37
	bond proceeds on refunded bonds		63,000.00
Premium Less:	OT TOTALINGU DUTIUS		4,003.09
	of Debt Principle (SBE Capital Outlay Bonds)		85,000.00
	n Debt (SBE Capital Outlay Bonds)		5,875.00
Other Ser	vices (Admin Charges - SBA)		43.83
	to refunded bonds escrow agent		68,249.15
D	fees on refunded bonds (admin and underwriter fees)		108.11
	on refunded bonds		

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Chipola College

Entripe rocu			
Lilliesiesu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No now mone	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Payments to Refunded Bond Escrow Agent	104,022.61	
	Dues and Fees (Issuance costs - underwriter's discount)	41.17	
	Dues and Fees (Issuance costs - bond finance/admin charges)	123.57	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	96,000.00
	Premium on Sale of Refunding Bonds		6,104.02
	Revenue - License Tag Fees Appropriation (MVLR)		2,083.33
	B to refund callable portion of Series 2005-A due from 1/1/2016		
Ū	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description Cook with Figure / Sorvice Agents		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	(2		
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
-	•		
Year-end en		<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description Cook Bishursements		
10100	Cash - Cash Disbursements Due from Other Agencies	- 17,190.43	
64500	Other Services (Admin Charges - State Treasury)	39.59	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		2,344.31 14,415.90
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	469.81
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	1,074.00	
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR)		4 074 00
			1,074.00
provided in A	ounts withheld from MVLR for actual administration fees as		1,074.00
	nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,074.00
Fund 8 - Ret	nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,074.00
Fund 8 - Ret Account #	nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	50,000.00	1,074.00
Fund 8 - Ret Account # 69000 68530	incounts withheld from MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	5,000.00	1,074.00
Fund 8 - Ret Account # 69000 68530	counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees		1,074.00
Fund 8 - Ret Account # 69000 68530	incounts withheld from MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	5,000.00	1,074.00
Fund 8 - Ret Account # 69000 68530 64500	counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	5,000.00	
Fund 8 - Ret Account # 69000 68530 64500	counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	5,000.00	53,833.58
Fund 8 - Ret Account # 69000 68530 64500 42210 48100	counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	5,000.00	53,833.58 47.66
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	5,000.00	53,833.58
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	5,000.00	53,833.58 47.66
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	5,000.00	53,833.58 47.66
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	5,000.00	53,833.58 47.66
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	5,000.00	53,833.58 47.66
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati	ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	5,000.00	53,833.58 47.66
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	5,000.00	53,833.58 47.66 1,145.41 3,987.41
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue	ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR)	5,000.00	3,987.41 55,916.91
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue	ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indebted as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	5,000.00	3,987.41 55,916.91 47.66
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded	ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR)	5,000.00	3,987.41 55,916.91
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Revenue Refundec Premium Less:	ricie XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds	5,000.00	3,987.41 55,916.91 47.66 96,000.00 6,104.02
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Revenue Refundec Premium Less: Payment	riciounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	5,000.00	3,987.41 55,916.91 47.66 96,000.00 6,104.02 50,000.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o	ricie XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	5,000.00	3,987.41 55,916.91 47.66 96,000.00 6,104.02 50,000.00 5,000.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Se; Payments	ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indebted balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds) In Deta Capital Outlay Bonds	5,000.00	3,987.41 55,916.91 47.66 96,000.00 6,104.02 50,000.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indebted bonds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	5,000.00	3,987.41 55,916.91 47.66 96,000.00 6,104.02 50,000.00 5,000.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indebtedness Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Shood proceeds On refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	5,000.00	3,987.41 55,916.91 47.66 96,000.00 6,104.02 50,000.00 26.65 104,022.61

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Daytona State College

Entries resu			
	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	d refunding for the 2014-2015 fiscal year.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
	V		
Year-end en	tries:	<u>Debit</u>	Credit
<u> Fund 7 - Une</u>	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	94,912.76 327.31	
68530	Interest	027.01	
27XXX	Deferred Revenues - Unavailable		12,943.19
42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	140.11 10	78,412.45
48100 To record CC			2 00 4 42
	O&DS disbursements, investment earnings, and treasury fees	Withheld)	3,884.43
	D&DS disbursements, investment earnings, and treasury fees.	Withheld)	3,884.43
Fund 1 - Cui	rrent Funds - Unrestricted	Withheld)	3,884.43
Fund 1 - Cui Account #	rrent Funds - Unrestricted Description		3,884.43
Fund 1 - Cui Account # 64500	rrent Funds - Unrestricted	8,880.00	
Fund 1 - Cur Account # 64500 42210 Fo record am	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		
Fund 1 - Cur Account # 64500 42210 Fo record am	rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		
Fund 1 - Cui Account # 64500 42210 Fo record am provided in A	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		
Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description		
Fund 1 - Cui Account # 64500 for record am provided in A Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	8,880.00 395,000.00	
Fund 1 - Cui Account # 54500 42210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	8,880.00 395,000.00 109,050.00	
Fund 1 - Cui Account # 54500 42210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	8,880.00 395,000.00	
Fund 1 - Cui Account # 54500 42210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	8,880.00 395,000.00 109,050.00	
Fund 1 - Cui Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	8,880.00 395,000.00 109,050.00	8,880.00
Fund 1 - Cui Account # 64500 12210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89
Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89 435.84
Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	8,880.00 395,000.00 109,050.00	3,884.43 8,880.00 492,324.89 435.84 11,533.01
Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89 435.84
Fund 1 - Cui Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account # 59000 68530 64500 42210 48100 102XX Fo record de parnings, reli	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89 435.84
Fund 1 - Cui Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account # 59000 68530 64500 42210 48100 102XX Fo record de parnings, reliadayance refu	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89 435.84
Fund 1 - Cui Account # 64500 42210 To record am brovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refu	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89 435.84
Fund 1 - Cunt Account # 64500 42210 To record am browled in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de parnings, rela padvance refu agent. Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89 435.84 11,533.01
Fund 1 - Cunt Account # 64500 42210 To record am browled in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de parnings, rela padvance refu agent. Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89 435.84
Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reliadvance refue advance refue agent. Reconciliati Beginning für Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89 435.84 11,533.01 56,687.11 492,324.89
Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89 435.84 11,533.01
Fund 1 - Cuil Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89 435.84 11,533.01 56,687.11 492,324.89
Fund 1 - Cuil Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	8,880.00 395,000.00 109,050.00	8,880.00 492,324.89 435.84 11,533.01 56,687.11 492,324.89
Fund 1 - Cui Account # 64500 42210 To record am rorovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reliadvance refue agent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Indicate the company of the compan	8,880.00 395,000.00 109,050.00	56,687.11 492,324.89 435.84 11,533.01 56,687.11 492,324.89 435.84
Fund 1 - Cuit Account # 64500 42210 Fo record arr brovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 48100 102XX Fo record de earnings, releadvance refuagent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds Iof Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	8,880.00 395,000.00 109,050.00	56,687.11 492,324.89 435.84 11,533.01 56,687.11 492,324.89 435.84
Fund 1 - Cun Account # 64500 42210 Fo record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX Fo record de earnings, reladvance refue advance refue advance refue advance refue Revenue Revenue Revenue Revenue Revenue Revenue Control of the service Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as a reficie XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year In License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) In on of proceeds In on refunded bonds In of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	8,880.00 395,000.00 109,050.00	56,687.11 492,324.89 435.84 11,533.01 56,687.11 492,324.89 435.84
Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 4210 4210 4210 4210	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Earnings	8,880.00 395,000.00 109,050.00	56,687.11 492,324.89 435.84 11,533.01 56,687.11 492,324.89 435.84
Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record de parnings, reliadvance refu advance refu advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as a reficie XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year In License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) In on of proceeds In on refunded bonds In of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	8,880.00 395,000.00 109,050.00	56,687.11 492,324.89 435.84 11,533.01 56,687.11 492,324.89 435.84

Florida SouthWestern State College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
. .	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	t Service Current Bond Refunding		
Account #	<u>Description</u>	404.040.00	
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	161,243.22 63.47	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	190.50	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		148,000.00
	Premium on Sale of Refunding Bonds		10,268.02
0 1 0044	Revenue - License Tag Fees Appropriation (MVLR)		3,229.17
	B to refund callable portion of Series 2005-A due from 1/1/2016		
Ū	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	<u>-</u>	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	•		
	Pagarieties		
Account #	<u>Description</u> Cash	_	
	Accrued Interest Payable	_	_
Sinking fund	accrual for interest included in refunding.		
Year-end en	wiso.	Dobit	Cradit
		<u>Debit</u>	Credit
	expended Plant		
Account #	Description Cook Bishurserserts		
10100	Cash - Cash Disbursements Due from Other Agencies	- 86,043.53	
64500	Other Services (Admin Charges - State Treasury)	171.61	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		11,734.10
42210	Revenue - License Tag Fees Appropriation (MVLR)		72,444.34
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.	R vvitnneia)	2,036.70
	•		
	rent Funds - Unrestricted		
Account #	Description Other Services (Admin Charges, DOE)	4 GEG 00	
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	4,656.00	4,656.00
	ounts withheld from MVLR for actual administration fees as		7,000.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	147,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	76,512.43	
64500	SBA Sinking Fund Administration Fees	109.84	
	Payments to Refunding Bond Escrow	216,734.45	
	Accrued Interest Payable	2,761.43	216 724 45
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		216,734.45 221,859.46
48100	SBA Sinking Fund Earnings	-	196.40
102XX	Investments - Cash Equivalent (SBA)		4,327.84
To record del	ot service payments, MVLR withheld for debt service, investment		
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fur	nd balance as provided in prior school year		257,913.29
Plus:			,
	- License Tag Fees Appropriation (MVLR)		225,088.63
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		196.40
	bond proceeds on refunded bonds		148,000.00 10,268.02
Less:	OT TOTALINEU DUTIUS		10,200.02
	of Debt Principle (SBE Capital Outlay Bonds)		147,000.00
	n Debt (SBE Capital Outlay Bonds)		76,512.43
Other Sei	vices (Admin Charges - SBA)		109.84
	s to refunded bonds escrow agent		377,977.67
Duce and	fees on refunded bonds (admin and underwriter fees)		253.97
	on rotunded bonds		
	on refunded bonds	_	39,612.43

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Florida State College at Jacksonville

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant	2 3811	<u> </u>
Account #	Description		
10000111111	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	2,448,197.89	
	Dues and Fees (Issuance costs - underwriter's discount)	940.94	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	2,824.01	
	Sale of Refunding Bonds		2,194,000.00
	Premium on Sale of Refunding Bonds		208,692.01
	Revenue - License Tag Fees Appropriation (MVLR)		49,270.83
	B to refund callable portion of Series 2005-A due from 1/1/2016		
•	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	ot Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Sonice Agents		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriters discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	irement of Indebtedness		
Account #	Description		
ACCOUNT #	Cash	_	
	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	rine:	Debit	Credit
		Debit	Credit
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements		
10100	Due from Other Agencies	- 331,267.94	
64500	Other Services (Admin Charges - State Treasury)	614.58	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		45,176.48
48100	Revenue - Interest and Divendends (Interest Earned on MVL	R Withheld)	279,412.24 7,293.80
	0&DS disbursements, investment earnings, and treasury fees.	, , , , , , , , , , , , , , , , , , , ,	.,
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	16,674.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		16,674.00
	ounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description (D. L. D. L. L. CORT C. L. L. C. L. D. L. L. C.		
69000 88530	Payment of Debt Principle (SBE Capital Outlay Bonds)	695,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	93,875.00 381.90	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
40040	Cash with Fiscal/Service Agents		774.000.5
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)		771,389.80 682.88
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	682.88 17,184.22
	ot service payments, MVLR withheld for debt service, investment		17,104.22
	ated fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		80,150.32
Plus:	ia bailance as provided in pilot school year		00,100.32
Revenue	- License Tag Fees Appropriation (MVLR)		820,660.63
Revenue	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		682.88
	bond proceeds		2,194,000.00
	on refunded bonds		208,692.01
Less:	of Debt Principle (SBE Capital Outlay Bonds)		695,000.00
	of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds)		93,875.00
	vices (Admin Charges - SBA)		381.90
Payments	s to refunded bonds escrow agent		2,448,197.89
	fees on refunded bonds (admin and underwriter fees)		3,764.95
	on refunded bonds	_	62,966.10

Florida Keys Community College

	Iting from bond issuance and refunding: expended Plant	<u>Debit</u>	Credit
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description		
7.1000 di 11.11	Payments to Refunded Bond Escrow Agent	36,823.76	
	Dues and Fees (Issuance costs - underwriter's discount)	14.58	
	Dues and Fees (Issuance costs - bond finance/admin charges)	43.76	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	24 000 00
	Premium on Sale of Refunding Bonds		34,000.00 2,152.93
	Revenue - License Tag Fees Appropriation (MVLR)		729.17
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	refunding for the 2014-2015 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
-	•		
Year-end en	ries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
04500	Due from Other Agencies	20,737.70	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	26.32	
27XXX	Deferred Revenues - Unavailable		2,828.13
42210	Revenue - License Tag Fees Appropriation (MVLR)		17,623.56
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	312.33
	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	714.00	714.00
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as		714.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	· · · · · · · · · · · · · · · · · · ·		
	irement of Indebtedness		
Account # 69000	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds)	25 000 00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	25,000.00 2,125.00	
64500	SBA Sinking Fund Administration Fees	13.11	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		26 470 22
42240		_	26,479.38 23.44
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)	-	635.29
48100	SBA Sinking Fund Earnings		000.23
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)		
48100 102XX To record del	SBA Sinking Fund Earnings		
48100 102XX To record del earnings, rela	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment		
48100 102XX To record del earnings, rela	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
48100 102XX To record del earnings, rela advance reful agent.	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
48100 102XX To record del earnings, rela advance refu agent. Reconciliation	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:		1.649.42
48100 102XX To record del earnings, rela advance refu agent. Reconciliation	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		1,649.42
48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)		27,208.55
48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)		27,208.55 23.44
48100 102XX To record detearnings, relaadvance refulagent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) It bond proceeds		27,208.55 23.44 34,000.00
48100 102XX To record detearnings, relaadvance refulagent. Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)		27,208.55 23.44
48100 102XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium Less:	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) abond proceeds on refunded bonds		27,208.55 23.44 34,000.00 2,152.93
48100 102XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) It bond proceeds		27,208.55 23.44 34,000.00 2,152.93 25,000.00
48100 102XX To record del earnings, rela advance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) at bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)		27,208.55 23.44 34,000.00 2,152.93 25,000.00 2,125.00
48100 102XX To record del earnings, rela advance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sel Payments	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) abond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) in Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) is to refunded bonds escrow agent		27,208.55 23.44 34,000.00 2,152.93 25,000.00 2,125.00 13.11 36,823.76
48100 102XX To record del earnings, rela advance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Sei Payments Dues and	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) all bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) in Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) as to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		27,208.55 23.44 34,000.00 2,152.93 25,000.00 2,125.00 13.11 36,823.76 58.34
48100 102XX To record del earnings, rela advance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Sei Payments Dues and	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: individual balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) if bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) in Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) is to refunded bonds escrow agent If fees on refunded bonds (admin and underwriter fees) on refunded bonds		27,208.55 23.44 34,000.00 2,152.93 25,000.00 2,125.00 13.11 36,823.76

Gulf Coast State College

No new money I Fund 8 - Debt S Account # [Series 2014-B to through 1/1/201* Fund 8 - Debt S Account # [Cultiple of the count # [Cultiple of the count # [Cultiple of the count # [Cultiple of the count # [Cultiple of the count # [Cultiple of the cultiple of the count # [Cultiple of the cultipl	Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2014-2015 fiscal year. Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) or refund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020.	258,963.48 102.50 307.63	:
No new money I Fund 8 - Debt S Account # [Series 2014-B to through 1/1/201* Fund 8 - Debt S Account # [Cultiple of the count # [Cultiple of the count # [Cultiple of the count # [Cultiple of the count # [Cultiple of the count # [Cultiple of the cultiple of the count # [Cultiple of the cultipl	Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2014-2015 fiscal year. Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) o refund callable portion of Series 2005-A due from 1/1/2016	102.50 307.63	:
No new money by Fund 8 - Debt SAccount # Fund 8 - Fun	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2014-2015 fiscal year. Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) or refund callable portion of Series 2005-A due from 1/1/2016	102.50 307.63	:
No new money by Fund 8 - Debt SAccount # Fund 8 - Fun	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2014-2015 fiscal year. Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) or refund callable portion of Series 2005-A due from 1/1/2016	102.50 307.63	:
No new money I Fund 8 - Debt S Account # Series 2014-B to through 1/1/201 Fund 8 - Debt S Account # C C C C	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2014-2015 fiscal year. Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) or refund callable portion of Series 2005-A due from 1/1/2016	102.50 307.63	-
Fund 8 - Debt S Account # [Series 2014-B to through 1/1/201* Fund 8 - Debt S Account # [C C C	Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) or refund callable portion of Series 2005-A due from 1/1/2016	102.50 307.63	
Fund 8 - Debt S Account # [Series 2014-B to through 1/1/201* Fund 8 - Debt S Account # [C C C	Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) or refund callable portion of Series 2005-A due from 1/1/2016	102.50 307.63	
Account # [F F F F F F F F F F	Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) o refund callable portion of Series 2005-A due from 1/1/2016	102.50 307.63	
Series 2014-B to through 1/1/201' Fund 8 - Debt s Account #	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) o refund callable portion of Series 2005-A due from 1/1/2016	102.50 307.63	
Series 2014-B to through 1/1/201' Fund 8 - Debt s Account #	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) o refund callable portion of Series 2005-A due from 1/1/2016	102.50 307.63	
Series 2014-B to through 1/1/201' Fund 8 - Debt s Account #	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) o refund callable portion of Series 2005-A due from 1/1/2016	307.63	
Series 2014-B to through 1/1/201' Fund 8 - Debt s Account #	Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) o refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/201 Fund 8 - Debt \$ Account # [(Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) o refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/201 Fund 8 - Debt \$ Account # [(Revenue - License Tag Fees Appropriation (MVLR) o refund callable portion of Series 2005-A due from 1/1/2016		239,000.00
through 1/1/201 Fund 8 - Debt \$ Account # [(o refund callable portion of Series 2005-A due from 1/1/2016		15,165.28
through 1/1/201 Fund 8 - Debt \$ Account # [(•		5,208.33
Fund 8 - Debt 9 Account # [
Account # _ [Service Advance Bond Refunding		
	Description		
]]	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
-	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
L	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No odvoza!	funding for the 2014 2015 fiscal year		
	funding for the 2014-2015 fiscal year.		
	ment of Indebtedness		
	<u>Description</u> Cash		
•	Accrued Interest Payable	_	-
Sinking fund acc	crual for interest included in refunding.		
Year-end entrie	•	Debit	Credit
		Debit	Orean
Fund 7 - Unexp	<u>.</u>		
	<u>Description</u> Cash - Cash Disbursements	_	
	Due from Other Agencies	36,469.64	
	Other Services (Admin Charges - State Treasury)	95.32	
	nterest		4.070.44
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		4,973.44 30,460.31
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	₹ Withheld)	1,131.21
To record CO&I	OS disbursements, investment earnings, and treasury fees.		
Fund 1 - Curre	nt Funds - Unrestricted		
	<u>Description</u>		
	Other Services (Admin Charges - DOE)	2,586.00	2 500 00
42210 To record amou	Revenue - License Tag Fees Appropriation (MVLR) Ints withheld from MVLR for actual administration fees as		2,586.00
	cle XII, Section 9, Subsection (d) of the Florida Constitution.		
•	ment of Indebtedness		
	Description		
	Payment of Debt Principle (SBE Capital Outlay Bonds)	125,000.00	
68530 I	nterest on Debt (SBE Capital Outlay Bonds)	12,500.00	
	SBA Sinking Fund Administration Fees	66.61	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		134,543.49
48100	SBA Sinking Fund Earnings	-	119.11
102XX	Investments - Cash Equivalent (SBA)		2,904.01
	service payments, MVLR withheld for debt service, investment d fees, reversal of accrued interest, and transfer of prior year		
	ing cash with fiscal agent to payments of refunded bonds escrow		
agent.	5		
Reconciliation	of activity in Fund 8 - Retirement of Indebtedness:		
	<u> </u>		0.070.04
Beginning fund i Plus:	balance as provided in prior school year		9,979.94
Revenue - L	icense Tag Fees Appropriation (MVLR)		139,751.82
Revenue - Ir	nterest and Divendends (SBA Sinking Fund Interest Earnings)		119.11
	ond proceeds		239,000.00
Premium on Less:	refunded bonds		15,165.28
	Debt Principle (SBE Capital Outlay Bonds)		125,000.00
	Debt (SBE Capital Outlay Bonds)		12,500.00
	ces (Admin Charges - SBA)		66.61
•	o refunded bonds escrow agent les on refunded bonds (admin and underwriter fees)		258,963.48 410.13
	refunded bonds (admin and underwriter rees)		410.13
Discount on	ance		7,075.93

Hillsborough Community College

	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		-
	at Service Current Bond Refunding		
Account #	Description		
ricoodini n	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
	B to refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	irement of Indebtedness		
Account #	Description		
10000	Cash	-	
	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	440,989.28	
64500	Other Services (Admin Charges - State Treasury)	440.98	
68530 27XXX	Interest Deferred Revenues - Unavailable		60,140.85
42210	Revenue - License Tag Fees Appropriation (MVLR)		376,055.93
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	5,233.48
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	11,964.00	44.004.00
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as		11,964.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	280,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	78,500.00	
64500	SBA Sinking Fund Administration Fees	173.37	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		350,194.43
48100	SBA Sinking Fund Earnings	-	310.01
102XX	Investments - Cash Equivalent (SBA)		8,168.93
	ot service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		
advance reiui agent.	nang caon man nocal agont to payments of returned bonds esclow		
•	an of activity in Fund 0. Betterman (Cl. 114)		
	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fur Plus:	nd balance as provided in prior school year		40,777.50
	- License Tag Fees Appropriation (MVLR)		350,194.43
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		310.01
Refunded	I bond proceeds		-
	on refunded bonds		-
Less:	of Deht Dringinla (SRE Capital Outlay Ponda)		200 000 00
	of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds)		280,000.00 78,500.00
	vices (Admin Charges - SBA)		173.37
Payments	s to refunded bonds escrow agent		-
	fees on refunded bonds (admin and underwriter fees)		-
	an makumala di bamala		
	on refunded bonds		32,608.57

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Indian River State College

Entries resu	lting from bond issuance and refunding:	Debit	Credi
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Dek	ot Service Current Bond Refunding		
Account #	Description Payments to Refunded Bond Escrow Agent	E17 006 07	
	Dues and Fees (Issuance costs - underwriter's discount)	517,926.97 205.00	
	Dues and Fees (Issuance costs - bond finance/admin charges)	615.26	
	Discounts on Refunding Bonds	-	470 000 00
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		478,000.00 30,330.56
	Revenue - License Tag Fees Appropriation (MVLR)		10,416.67
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credi
Fund 7 - Une	expended Plant	<u> </u>	
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	113,899.26	
64500	Other Convince (Admin Charges State Treesum)		
	Other Services (Admin Charges - State Treasury)	277.77	
68530	Interest	277.77	15 532 74
68530 27XXX	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF)		95,347.78
68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees.		95,347.78
68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF)		95,347.78
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account #	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description	R Withheld)	95,347.78
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)		95,347.78 3,296.5
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	R Withheld)	95,347.78 3,296.5
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	R Withheld)	95,347.78 3,296.5
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	R Withheld)	95,347.76 3,296.5
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness	R Withheld)	95,347.78 3,296.5
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account #	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees. reent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	R Withheld)	95,347.78 3,296.5
68530 27XXX 42210 48100 To record CC Fund 1 - Cur 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	7,536.00 320,000.00 72,600.00	95,347.78 3,296.5
68530 27XXX 42210 48100 To record CC Fund 1 - Cur 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	7,536.00 320,000.00	95,347.78 3,296.5
68530 27XXX 42210 48100 To record CC Fund 1 - Cur 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	7,536.00 320,000.00 72,600.00	95,347.78 3,296.5
68530 27XXX 42210 48100 To record CC Fund 1 - Cur 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,536.00 320,000.00 72,600.00	95,347.76 3,296.57 7,536.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	7,536.00 320,000.00 72,600.00	95,347.76 3,296.57 7,536.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 68530 68530 64500 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	7,536.00 320,000.00 72,600.00	95,347.76 3,296.57 7,536.00 7,536.00 384,459.18 340.38
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 384,459.18 340.38
68530 27XXX 42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	7,536.00 320,000.00 72,600.00	95,347.76 3,296.57 7,536.00 7,536.00 384,459.18 340.38
68530 27XXX 42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, rela	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment	7,536.00 320,000.00 72,600.00	95,347.76 3,296.57 7,536.00 7,536.00 384,459.18 340.38
68530 27XXX 42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refu	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	7,536.00 320,000.00 72,600.00	95,347.76 3,296.57 7,536.00 7,536.00 384,459.18 340.38
68530 27XXX 42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent.	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Unicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 384,459.18 340.38
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, reladvance refual advance refual agent. Reconciliati	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Uniticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness:	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 7,536.00 384,459.18 340.38 7,990.81
68530 27XXX 42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus:	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of the servic	7,536.00 320,000.00 72,600.00	15,532.74 95,347.78 3,296.51 7,536.00 7,536.00 384,459.18 340.38 7,990.81
68530 27XXX 42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69900 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fur Plus: Revenue	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR)	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 7,536.00 384,459.18 340.38 7,990.81
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refuadevance refuagent. Reconciliati Beginning fun Plus: Revenue Revenue	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indebtage Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 7,536.00 44,310.80 394,875.88 340.38
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuadevance refuadevance refuadevance refuadevance refuadevance Revenue Revenue Revenue Refunded	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicated Fees Appropriation (MVLR)	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 7,536.00 44,310.80 394,875.85 340.35 478,000.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuadevance refuadevance refuadevance refuadevance refuadevance Revenue Revenue Revenue Refunded	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Tot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Description	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 7,536.00 44,310.80 394,875.85 340.35 478,000.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) **Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:* Indicated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:* Indicate Starting S	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 7,536.00 384,459.18 340.38 7,990.81 44,310.80 394,875.86 340.38 478,000.00 30,330.56 320,000.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Revenue Revenue Refundec Premium Less: Payment Interest of	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournts withheld from MVLR for actual administration fees as a uniticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds)	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 7,536.00 384,459.18 340.38 7,990.81 44,310.80 394,875.88 340.38 478,000.00 30,330.56 320,000.00 72,600.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refuaded and and and and and and and and and an	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Shood proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 7,536.00 384,459.18 340.38 7,990.81 44,310.80 394,875.88 340.38 478,000.00 30,330.56 320,000.00 72,600.00 190.34
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refuadvance refundece premium Less: Payment Interest of Other Se Payments	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournts withheld from MVLR for actual administration fees as a uniticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds)	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 7,536.00 384,459.18 340.38 7,990.81 44,310.80 394,875.88 340.38 478,000.00 30,330.56 320,000.00 72,600.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refuadvance	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment acted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of the principle (SBA Sinking Fund Interest Earnings) In Debt Principle (SBE Capital Outlay Bonds) In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capi	7,536.00 320,000.00 72,600.00	95,347.78 3,296.51 7,536.00 7,536.00 384,459.18 340.38 7,990.81 44,310.80 394,875.88 340.38 478,000.00 30,330.56 320,000.00 72,600.00 190.34 517,926.97

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Florida Gateway College

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Face (leguance costs, underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
Series 2014-	Revenue - License Tag Fees Appropriation (MVLR) B to refund callable portion of Series 2005-A due from 1/1/2016		-
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Ū	ot Service Advance Bond Refunding		
Account #	Description		
NOCOUNT #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
Sirikiriy lullu	accidation interest included in returning.		
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
04500	Due from Other Agencies	74,595.05	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	41.58	
27XXX	Deferred Revenues - Unavailable		10,173.10
42210	Revenue - License Tag Fees Appropriation (MVLR)		63,970.0
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	493.4
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rant Funda Unractriated		
Account #	rent Funds - Unrestricted		
	<u>Description</u>		
64500	<u>Description</u> Other Services (Admin Charges - DOE)	1,128.00	1 129 0
64500 42210	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,128.00	1,128.00
64500 42210 To record am	<u>Description</u> Other Services (Admin Charges - DOE)	1,128.00	1,128.00
64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,128.00	1,128.0
64500 42210 To record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	1,128.00	1,128.00
64500 42210 To record am provided in A Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,128.00 -	1,128.00
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	1,128.00 - -	1,128.00
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	1,128.00 - - -	1,128.00
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,128.00 - - - -	1,128.00
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,128.00 - - - - -	1,128.00
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,128.00 - - - - - -	1,128.00 - -
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,128.00 - - - - - -	1,128.00
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	1,128.00 - - - - - -	1,128.00 - - - -
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	1,128.00 - - - - - -	1,128.00 - - -
64500 42210 To record am provided in A Fund 8 - Ret Account # 699000 68530 64500 42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,128.00 - - - - -	1,128.00 - - -
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	1,128.00 - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,128.00 - - - - - -	1,128.00 - - -
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	1,128.00 - - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,128.00 - - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fur	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	1,128.00 - - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	1,128.00 - - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	1,128.00 - - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, reladadvance refuagent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	1,128.00 - - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, reladvance refuadent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	1,128.00 - - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refuagent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Shond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	1,128.00 - - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) B bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	1,128.00 - - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds)	1,128.00 - - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se Payments	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) B bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	1,128.00 - - - - - -	1,128.00
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se; Payments Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Dobt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	1,128.00	

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Lake-Sumter State College

	Lake-Sumter State College		
Entries resu	lting from bond issuance and refunding:	Debit	Credi
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	Description Resuments to Refunded Rend Forces Agent	165 174 74	
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	165,174.74 63.47	
	Dues and Fees (Issuance costs - bond finance/admin charges)	190.50	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		148,000.00 14,095.38
	Revenue - License Tag Fees Appropriation (MVLR)		3,333.3
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No odvonos	I refunding for the 2014 2015 fixed year		
	I refunding for the 2014-2015 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	_	
	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credi
		<u> </u>	<u> </u>
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	_	
10100	Due to Other Agencies	41,481.25	
64500	Other Services (Admin Charges - State Treasury)	48.21	
68530	Interest		5 057 0
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		5,657.08 35,300.22
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	572.16
To record CO	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cui	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	1,308.00	
42210 To record on			
	Revenue - License Tag Fees Appropriation (MVLR)		1,308.00
	nounts withheld from MVLR for actual administration fees as		1,308.00
provided in A	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		1,308.00
provided in A Fund 8 - Ret	nounts withheld from MVLR for actual administration fees as a surfice XII, Section 9, Subsection (d) of the Florida Constitution.		1,308.00
provided in A Fund 8 - Ret Account #	nounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	40,000,00	1,308.00
provided in A Fund 8 - Ret Account # 69000	nounts withheld from MVLR for actual administration fees as a surfice XII, Section 9, Subsection (d) of the Florida Constitution.	40,000.00 6,000.00	1,308.00
provided in A Fund 8 - Ret Account # 69000 68530	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees		1,308.00
provided in A Fund 8 - Ret Account # 69000 68530	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	6,000.00	1,308.00
provided in A Fund 8 - Ret Account # 69000 68530	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	6,000.00	1,308.00
provided in A Fund 8 - Ret Account # 69000 68530 64500	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	6,000.00	
provided in A Fund 8 - Ret Account # 69000 68530 64500	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	6,000.00	1,308.00 - 45,017.21 39.88
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	6,000.00	45,017.2
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	6,000.00	45,017.2 39.8
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel:	irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	6,000.00	45,017.2 39.8
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refu	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	6,000.00	45,017.2 39.8
provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	6,000.00	45,017.2 39.8
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	6,000.00	45,017.21 39.89 965.11
provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	6,000.00	45,017.2 39.8
provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus:	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest on Debt (SBE Capital Outlay Bonds) Investments - Cash Equivalent (SBA) Interest on Debt (SBE Capital Outlay Bonds) Investments - Cash Equivalent (SBA) Interest on Debt (SBE Capital Outlay Bonds) Investment - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outla	6,000.00	45,017.21 39.88 965.11 5,203.18
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuagent. Reconciliati Beginning fur Plus: Revenue	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	6,000.00	45,017.21 39.89 965.11
provided in A Fund 8 - Ret Account # 60000 68530 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fun Plus: Revenue Revenue Refunded	rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	6,000.00	45,017.21 39.81 965.17 5,203.18 48,350.60
provided in A Fund 8 - Ret Account # 69000 68530 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fun Plus: Revenue Revenue Refunded Premium	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	6,000.00	5,203.18 48,350.60 39.88
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less:	rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bt bond proceeds on refunded bonds	6,000.00	5,203.18 48,350.66 39.81 148,000.00 14,095.38
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: Revenue Revenue Revenue Refunded Premium Less: Payment	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Shond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	6,000.00	45,017.21 39.88 965.11 5,203.18 48,350.60 39.88 148,000.00 14,095.38 40,000.00
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest of	rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bt bond proceeds on refunded bonds	6,000.00	5,203.18 48,350.66 39.81 148,000.00 14,095.38
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest c Other Se Payment	rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indebtedness Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Interest (Admin Charges - SBA) Interest of Indebtedness Interest Capital Outlay Bonds) Interest (Admin Charges - SBA)	6,000.00	5,203.18 48,350.60 39.81 148,000.00 14,095.38 40,000.00 6,000.00 22.29 165,174.74
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladavance refuadents. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indebted balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	6,000.00	5,203.18 48,350.66 39.88 148,000.00 14,095.38 40,000.00 6,000.00 22.28
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladavance refuadvance refuadvance refuadvance Refunded Premium Less: Payment Interest of Other Se Payment Dues and	rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	6,000.00	5,203.18 48,350.60 39.81 148,000.00 14,095.38 40,000.00 6,000.00 22.29 165,174.74

State College of Florida, Manatee-Sarasota

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	-
	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description Description		
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
Series 2014-l	B to refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description Cook with Finest/Service Agents		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , <u>,</u>		
	refunding for the 2014-2015 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
Sinking fund	accrual for interest included in refunding.		
Year-end ent	ring.	Debit	Credit
		Debit	Credit
	Programme		
Account # 10100	Description Cash - Cash Disbursements	-	
	Due from Other Agencies	234,101.50	
64500	Other Services (Admin Charges - State Treasury)	130.48	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		31.926.42
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		31,926.42 200,757.04
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR	t Withheld)	
42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.	t Withheld)	200,757.04
42210 48100 To record CC Fund 1 - Cur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted	R Withheld)	200,757.04
42210 48100 To record CC Fund 1 - Cur Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description	,	200,757.04
42210 48100 To record CC Fund 1 - Cur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted	3,540.00	200,757.04
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** **Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, rela advance reful	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and one of the payments of refunded bonds escrow	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69900 68530 64500 42210 48100 102XX To record det earnings, rela advance refur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** **Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:**	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69900 68530 64500 42210 48100 102XX To record det earnings, rela advance refur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and one of the payments of refunded bonds escrow	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refunagent. Reconciliation Beginning fur Plus: Revenue	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: **Indebted fees appropriation (MVLR)* License Tag Fees Appropriation (MVLR)	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refunagent. Reconciliation Beginning fur Plus: Revenue Revenue	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:* Indicates Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refunagent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - License Tag Fees Appropriation (MVLR) Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicate Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds I bond proceeds I bond proceeds I bond proceeds I bond Principle (SBE Capital Outlay Bonds)	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 42210 42210 42210 48100 102XX To record det earnings, rela advance refundagent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - License Tag Fees Appropriation (MVLR) Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicated fees appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I hond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sei	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **irement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:* and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Ser Payments	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - License Tag Fees Appropriation (MVLR) Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicated fees appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I hond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	,	200,757.04 1,548.52
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refunded advance refunded premium Less: Revenue Refunded Premium Less: Payment Interest o Other Set Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - License Tag Fees Appropriation (MVLR) Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service Payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: Indicate Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds	,	200,757.04 1,548.52

Futulas vasu	_		
Entries resu	lting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	440,492.91	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	169.40 508.43	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		395,000.00
	Premium on Sale of Refunding Bonds		37,316.58
Series 2014-	Revenue - License Tag Fees Appropriation (MVLR) B to refund callable portion of Series 2005-A due from 1/1/2016		8,854.16
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
•	bt Service Advance Bond Refunding		
Account #	Description		
ACCOUNT #	Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , ,		
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
Olas Islanda de cardo	Accrued Interest Payable		-
Siriking luna	accrual for interest included in refunding.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
24500	Due from Other Agencies	1,706,199.26 1,099.13	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	1,099.13	
	moroot		
2/XXX	Deferred Revenues - Unavailable		232,688.46
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,461,565.60
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL	R Withheld)	1,461,565.60
42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL 0&DS disbursements, investment earnings, and treasury fees.	R Withheld)	1,461,565.60
42210 48100 To record CC Fund 1 - Cur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted	R Withheld)	1,461,565.60
42210 48100 To record CC Fund 1 - Cur Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description		1,461,565.60
42210 48100 To record CC Fund 1 - Cur Account # 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	R Withheld) 29,820.00	1,461,565.60 13,044.33
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description		1,461,565.60 13,044.33
12210 18100 Fo record CC Fund 1 - Cur Account # 64500 12210 Fo record am	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		1,461,565.60 13,044.33
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as		1,461,565.60 13,044.33
42210 48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		1,461,565.60 13,044.33
42210 48100 Fo record CC Fund 1 - Cun Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness		1,461,565.60 13,044.33
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record am brovided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record am brovided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	29,820.00 250,000.00	1,461,565.60 13,044.33
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record am brovided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33
42210 48100 To record CC Fund 1 - Cui Account # 64200 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33
42210 48100 Fo record CC Fund 1 - Cunt Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33 29,820.00 265,808.28
42210 48100 To record CC Fund 1 - Cunt Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33 29,820.00 29,820.00 265,808.28 235.31
Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	29,820.00 250,000.00 26,375.00	232,688.46 1,461,565.60 13,044.33 29,820.00 29,820.00 - 265,808.28 235.31 10,463.01
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33 29,820.00 29,820.00 265,808.28 235.31
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del parnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33 29,820.00 29,820.00 265,808.28 235.31
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record arr brovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela edvance refu	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33 29,820.00 29,820.00 265,808.28 235.31
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 639000 64500 42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33 29,820.00 29,820.00 265,808.28 235.31
42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am provided in A Fund 8 - Ret Account # 59000 58530 64500 42210 48100 102XX To record del parnings, rela advance refu agent. Reconciliati	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) **Dot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:**	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33 29,820.00 29,820.00 265,808.28 235.31 10,463.01
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret 639000 63530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33 29,820.00 29,820.00 265,808.28 235.31
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret 639000 638530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) **Dot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:**	29,820.00 250,000.00 26,375.00	1,461,565.60 13,044.33 29,820.00 29,820.00 265,808.28 235.31 10,463.01
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr brovided in A Fund 8 - Ret Account # 639000 68530 64500 42210 4210 4210 4210 4210 4210 4210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	29,820.00 250,000.00 26,375.00	29,820.00 29,820.00 265,808.28 235.31 10,463.01
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 699000 68530 64500 42210 4210 4210 4210 4210 4210 4210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: "Indebtedness" Interest and Divendends (SBA Sinking Fund Interest Earnings) Bond proceeds	29,820.00 250,000.00 26,375.00	29,820.00 29,820.00 29,820.00 265,808.26 235.31 10,463.01 23,565.72 274,662.44 235.31 395,000.00
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 699000 68530 64500 42210 4210 4210 4210 48100 102XX To record delearnings, reladvance refues refues refues refues refues refues refues refues refues refunded Premium	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	29,820.00 250,000.00 26,375.00	29,820.00 29,820.00 29,820.00 265,808.28 235.31 10,463.01 23,565.72 274,662.44 235.31
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 59000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuelle advance refuelle agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In bond proceeds on refunded bonds	29,820.00 250,000.00 26,375.00	29,820.00 29,820.00 29,820.00 29,820.00 23,565.72 274,662.44 235.31 395,000.00 37,316.58
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 639000 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refualed agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. **Irement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) **Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:* **Ind balance as provided in prior school year* - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) **Ind balance as provided in prior school year* - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) **Ind balance as provided in prior school year* - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) **Ind balance as provided year* - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) **Ind Description* - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) **Ind Description* - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) **Ind Description* - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBE Capital Outlay Bonds)	29,820.00 250,000.00 26,375.00	29,820.00 29,820.00 29,820.00 29,820.00 23,565.72 274,662.44 235.31 395,000.00 37,316.58 250,000.00
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr brovided in A Fund 8 - Ret Account # 639000 64500 42210 42210 42210 42210 42210 48100 102XX To record del earnings, rela eadvance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Revenue Refundec Less: Payment Interest o Other Se	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicate Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Inveces (Admin Charges - SBA)	29,820.00 250,000.00 26,375.00	29,820.00 29,820.00 29,820.00 29,820.00 23,565.72 274,662.44 235.31 395,000.00 37,316.58
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se Payments	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:* "License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Shood proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) Trices (Admin Charges - SBA) Sto to refunded bonds escrow agent	29,820.00 250,000.00 26,375.00	29,820.00 29,820.00 29,820.00 265,808.28 235.31 10,463.01 274,662.44 235.31 395,000.00 37,316.58 250,000.00 26,375.00 131.60 440,492.91
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 639000 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest of Other Se Payment Dues and	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:* Indicated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:* Indicate Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Shood proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To refunded bonds escrow agent There on refunded bonds (admin and underwriter fees)	29,820.00 250,000.00 26,375.00	29,820.00 29,820.00 29,820.00 265,808.28 235.31 10,463.01 23,565.72 274,662.44 235.31 395,000.00 37,316.58 250,000.00 26,375.00
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 639000 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest of Other Se Payment Dues and	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. **Irement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:* Indicate Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay B	29,820.00 250,000.00 26,375.00	29,820.00 29,820.00 29,820.00 265,808.28 235.31 10,463.01 274,662.44 235.31 395,000.00 37,316.58 250,000.00 26,375.00 131.60 440,492.91

North Florida Community College

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
	B to refund callable portion of Series 2005-A due from 1/1/2016		
•	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	<u>-</u>	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	((
	refunding for the 2014-2015 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
Oli Kirig Taria	accidants interest included in relationing.		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	44,292.79	
64500	Other Services (Admin Charges - State Treasury) Interest	24.69	
68530 27XXX	Deferred Revenues - Unavailable		6,040.59
42210	Revenue - License Tag Fees Appropriation (MVLR)		37,983.91
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	292.98
To record CC	&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	669.78	
42210	Revenue - License Tag Fees Appropriation (MVLR)		669.78
	ounts withheld from MVLR for actual administration fees as rticle XII. Section 9. Subsection (d) of the Florida Constitution.		
	(,, , , , , , , , , , , , , , , , , , ,		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description Description Outlook Parada (CDE Continuo Description)		
69000 68530	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
000	Payments to Refunding Bond Escrow	-	
	,	-	
	Accrued Interest Payable		-
	Cash with Fiscal/Service Agents		-
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		
48100	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	-
48100 102XX	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	:	-
48100 102XX To record del	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	į	-
48100 102XX To record del earnings, rela	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	÷	-
48100 102XX To record del earnings, rela	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	:]
48100 102XX To record del earnings, rela advance refu agent.	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		•
48100 102XX To record del earnings, rela advance refu agent. Reconciliati	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	:	:
48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	<u>:</u>	:
48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	-	-
48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	-
48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	-	-
48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	-	
48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less:	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds	-	-
48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)		-
48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	-	-
48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Sei	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Vices (Admin Charges - SBA)		-
48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se Payments	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)		-
48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Vices (Admin Charges - SBA) Is to refunded bonds escrow agent		-

Northwest Florida State College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		-
	at Service Current Bond Refunding		
Account #	Description		
riocodini n	Payments to Refunded Bond Escrow Agent	25,984.27	
	Dues and Fees (Issuance costs - underwriter's discount)	10.29	
	Dues and Fees (Issuance costs - bond finance/admin charges)	30.89	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	24,000.00
	Premium on Sale of Refunding Bonds		1,504.62
	Revenue - License Tag Fees Appropriation (MVLR)		520.83
	B to refund callable portion of Series 2005-A due from 1/1/2016		
•	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest Fayable (Siliking Fully Accidats)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	93,182.00	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	118.98	
27XXX	Deferred Revenues - Unavailable		12,707.81
42210	Revenue - License Tag Fees Appropriation (MVLR)		79,181.13
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	1,412.04
	0&DS disbursements, investment earnings, and treasury fees.		
	rent Funds - Unrestricted		
Account # 64500	Description Other Services (Admin Charges, DOE)	2 220 00	
42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,228.00	3,228.00
	ounts withheld from MVLR for actual administration fees as		5,220.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	110,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	11,527.41	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	59.55 228,339.59	
	Accrued Interest Payable	228,339.59 2,326.59	
	Cash with Fiscal/Service Agents	_,5_5.00	228,339.59
42210	Revenue - License Tag Fees Appropriation (MVLR)		120,286.82
48100	SBA Sinking Fund Earnings	-	106.48
102XX	Investments - Cash Equivalent (SBA)		3,520.25
	ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.	- , , ,		
Reconcilisti	on of activity in Fund 8 - Retirement of Indebtedness:		
			224 702 42
Beginning für Plus:	nd balance as provided in prior school year		234,793.13
	- License Tag Fees Appropriation (MVLR)		120,807.65
Revenue	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		106.48
	bond proceeds		24,000.00
Premium Less:	on refunded bonds		1,504.62
	of Debt Principle (SBE Capital Outlay Bonds)		110,000.00
	n Debt (SBE Capital Outlay Bonds)		11,527.41
Other Ser	vices (Admin Charges - SBA)		59.55
	s to refunded bonds escrow agent		254,323.86
Dues and	fees on refunded bonds (admin and underwriter fees) on refunded bonds		41.18
			-
			5,259.88

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Palm Beach State College

	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
M	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description	4 400 407 00	
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	1,102,487.33 423.72	
	Dues and Fees (Issuance costs - bond finance/admin charges)	1,271.71	
	Discounts on Refunding Bonds	, -	
	Sale of Refunding Bonds		988,000.00
	Premium on Sale of Refunding Bonds		93,995.26
Carios 2014	Revenue - License Tag Fees Appropriation (MVLR)		22,187.50
	B to refund callable portion of Series 2005-A due from 1/1/2016 1017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
•	bt Service Advance Bond Refunding		
			
Account #	<u>Description</u> Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	. 100. 200		
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
Sirikirig turiu	accidation interest included in retainding.		
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
		000 007 00	
84500	Due from Other Agencies Other Services (Admin Charges, State Treesum)	282,337.06	
64500 68530	Other Services (Admin Charges - State Treasury)	282,337.06 373.97	
64500 68530 27XXX		''''	38,504.03
68530 27XXX 42210	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	373.97	239,768.78
68530 27XXX 42210 48100	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL	373.97	
68530 27XXX 42210 48100 To record CC	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees.	373.97	239,768.78
68530 27XXX 42210 48100 To record CC Fund 1 - Cur	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD) D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted	373.97	239,768.78
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account #	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description	373.97 .R Withheld)	239,768.78
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE)	373.97	239,768.78 4,438.22
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description	373.97 .R Withheld)	239,768.78 4,438.22
58530 27XXX 42210 48100 Fo record CC Fund 1 - Cur Account # 54500 42210 Fo record am	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	373.97 .R Withheld)	239,768.78 4,438.22
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	373.97 .R Withheld)	239,768.78 4,438.22
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	373.97 .R Withheld)	239,768.78 4,438.22
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as strictle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	373.97 .R Withheld) 10,146.00 307,000.00	239,768.78
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	373.97 R Withheld) 10,146.00 307,000.00 76,005.11	239,768.78 4,438.22
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Unticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40	239,768.78 4,438.22
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amorovided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Unticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	239,768.78 4,438.22
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Unticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40	239,768.76 4,438.22 10,146.00
58530 27XXX 42210 48100 Fo record CC Fund 1 - Cur 454500 42210 Fo record am provided in A Fund 8 - Ret Account # 59000 58530 54500	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Unticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	239,768.76 4,438.22 10,146.00
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 59000 58530 64500	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	239,768.76 4,438.22 10,146.00 1,443,612.10 388,621.64 344.03
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 699000 68530 64500 42210 48100 102XX	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	239,768.78 4,438.22
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Trement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	239,768.76 4,438.22 10,146.00 1,443,612.10 388,621.64 344.03
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record del parnings, rela	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	239,768.76 4,438.22 10,146.00 1,443,612.10 388,621.64 344.03
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record del parnings, rela	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Trement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	239,768.76 4,438.22 10,146.00 1,443,612.10 388,621.64 344.03
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record amprovided in A Fund 8 - Ret Account # 59000 58530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refulagent.	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	239,768.76 4,438.22 10,146.00 1,443,612.10 388,621.64 344.03
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, reladvance refulagent. Reconciliation	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a stricte XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness:	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	1,443,612.10 388,621.64 344.00 8,744.50
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refulagent. Reconciliation	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	239,768.76 4,438.22 10,146.00 1,443,612.10 388,621.64 344.03
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record amprovided in A Fund 8 - Ret Account # 59000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuladed advance refuladed agent. Reconciliation	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a stricte XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness:	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	239,768.76 4,438.22 10,146.00 1,443,612.10 388,621.64 344.00 8,744.50
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am provided in A Fund 8 - Ret Account # 539000 58530 64500 42210 To record del earnings, rela advance reful agent. Reconciliati Beginning fur Plus: Revenue Revenue	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	1,443,612.10 388,621.64 344.03 8,744.50 1,494,274.11 410,809.14 344.03
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 63900 63530 64500 42210 42210 48100 102XX To record del parnings, rela padvance reful agent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	1,443,612.10 388,621.64 344.03 8,744.50 1,494,274.11 410,809.14 344.03 988,000.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 63900 63530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	1,443,612.10 388,621.64 344.03 8,744.50 1,494,274.11 410,809.14 344.03
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less:	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD) D&DS disbursements, investment earnings, and treasury fees. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicate Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) In bond proceeds Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Earnings	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	1,443,612.10 388,621.64 344.00 8,744.50 1,494,274.11 410,809.14 344.00 988,000.00 93,995.26
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	1,443,612.10 388,621.64 344.03 8,744.50 1,494,274.11 410,809.14 344.03 988,000.00
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record amprovided in A Fund 8 - Ret Account # 59000 58530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliati Beginning fur Plus: Revenue Revenue Revenue Refundec Premium Less: Payment Interest o Other Sei	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD) D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) To both Open Principle (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) Trices (Admin Charges - SBA)	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	1,443,612.10 388,621.62 344.03 8,744.50 1,494,274.11 410,809.14 344.03 988,000.00 93,995.26 307,000.00 76,005.11 192.40
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record amprovided in A Fund 8 - Ret Account # 59000 58530 64500 42210 48100 102XX To record delearnings, relaadvance refulagent. Reconciliati Beginning fur Plus: Revenue Revenue Revenue Refundec Premium Less: Payment Interest o Other Sel Payments	Other Services (Admin Charges - State Treasury) Interest	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	1,443,612.10 388,621.62 344.03 8,744.50 1,494,274.11 410,809.14 344.03 988,000.00 93,995.26 307,000.00 76,005.11 192.40 2,546,099.43
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 39000 58530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sel Payments Dues and	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD) D&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Indust withheld from MVLR for actual administration fees as a circle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest and Divendends (SBA) Interest and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicense Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds) In Terest and Divendended bonds (admin and underwriter fees)	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	1,443,612.10 388,621.62 344.03 8,744.50 1,494,274.11 410,809.14 344.03 988,000.00 93,995.26 307,000.00 76,005.11 192.40
58530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 39000 58530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sel Payments Dues and	Other Services (Admin Charges - State Treasury) Interest	373.97 R Withheld) 10,146.00 307,000.00 76,005.11 192.40 1,443,612.10	1,443,612.10 388,621.62 344.03 8,744.50 1,494,274.11 410,809.14 344.03 988,000.00 93,995.26 307,000.00 76,005.11 192.40 2,546,099.43

Pasco-Hernando Community College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	_	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
	B to refund callable portion of Series 2005-A due from 1/1/2016		
•	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	irement of Indebtedness		
Account #	Description		
ACCOUNT #	Cash	-	
	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
	expended Plant	DODIE	<u> </u>
Account # 10100	Description Cash - Cash Disbursements	_	
10100	Due from Other Agencies	95,595.29	
64500	Other Services (Admin Charges - State Treasury)	150.61	
00500	Interest		
68530			
27XXX	Deferred Revenues - Unavailable		13,036.84
27XXX 42210	Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	80,921.70
27XXX 42210 48100		Withheld)	
27XXX 42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	80,921.70
27XXX 42210 48100 To record CC Fund 1 - Cur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &D&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted	Withheld)	80,921.70
27XXX 42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	Withheld) 4,086.00	80,921.70
27XXX 42210 48100 To record CC Fund 1 - Cur Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &D&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description		80,921.70
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &D&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)		80,921.70 1,787.36
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		80,921.70 1,787.36
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &D&DS disbursements, investment earnings, and treasury fees. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		80,921.70 1,787.36
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Frement of Indebtedness Description	4,086.00	80,921.70 1,787.36
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	4,086.00 85,000.00	80,921.70 1,787.36
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Frement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	4,086.00 85,000.00	80,921.70 1,787.36
27XXX 42210 48100 To record CC Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00 174,613.38 154.58
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Compared to Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 699000 68530 64500 42210 48100 102XX To record del	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Compared to findebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00 174,613.38 154.58
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as a urticle XII, Section 9, Subsection (d) of the Florida Constitution. Constitution Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00 174,613.38 154.58
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Compared to findebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00 174,613.38 154.58
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00 174,613.38 154.58
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00 4,086.00 174,613.38 154.58 2,718.49
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69900 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu adgent. Reconciliati Beginning fur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00 174,613.38 154.58
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Other Service Payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of the servic	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00 4,086.00 174,613.38 154.58 2,718.49
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 689000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00 4,086.00 174,613.38 154.58 2,718.49
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) B bond proceeds	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00 4,086.00 174,613.38 154.58 2,718.49 46,972.27
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Counts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Counts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Counts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Counts with Florida Counts with Florida Counts with Florida Constitution. Counts with Florida Counts with Flor	4,086.00 85,000.00 92,400.00	80,921.70 1,787.36 4,086.00 4,086.00 174,613.38 154.58 2,718.49 46,972.27
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Revenue Refundec Premium Less:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Trent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Trent Funds - Unrestricted** Description Revenue - License Tag Fees Appropriation fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:* Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In bond proceeds on refunded bonds	4,086.00 85,000.00 92,400.00	46,972.27 174,613.38 154.58 2,718.49
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Of Service Payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicated Fees Repropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Shond proceeds On refunded bonds Of Debt Principle (SBE Capital Outlay Bonds)	4,086.00 85,000.00 92,400.00	40,972.27 174,613.38 154.58 2,718.49 46,972.27 174,613.38 154.58
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Beginning fur Plus: Revenue Repunder Premium Less: Payment Interest o	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Bescription (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Determine the Service Payments of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: Indicated fees, reversal of accrued in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds) Of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	4,086.00 85,000.00 92,400.00	40,972.27 174,613.38 154.58 2,718.49 46,972.27 174,613.38 154.58
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Sei	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Of Service Payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicated Fees Repropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Shond proceeds On refunded bonds Of Debt Principle (SBE Capital Outlay Bonds)	4,086.00 85,000.00 92,400.00	40,972.27 174,613.38 154.58 2,718.49 46,972.27 174,613.38 154.58
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) no Debt (SBE Capital Outlay Bonds)	4,086.00 85,000.00 92,400.00	40,972.27 174,613.38 154.58 2,718.49 46,972.27 174,613.38 154.58
27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 28DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds) Of Debt Principle (SBE Capital Outlay Bonds) Of Debt Principle (SBE Capital Outlay Bonds) Of Debt (SBE Capital Outlay Bonds) Of Debt (SBE Capital Outlay Bonds) Prices (Admin Charges - SBA) So or refunded bonds On refunded bonds (admin and underwriter fees) On refunded bonds	4,086.00 85,000.00 92,400.00	40,972.27 174,613.38 154.58 2,718.49 46,972.27 174,613.38 154.58

Pensacola State College

F 1 = 11	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	1,014,342.03	
	Dues and Fees (Issuance costs - underwriter's discount)	389.84	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	1,170.02	
	Sale of Refunding Bonds	_	909,000.00
	Premium on Sale of Refunding Bonds		86,485.22
0 1 0011	Revenue - License Tag Fees Appropriation (MVLR)		20,416.67
	B to refund callable portion of Series 2005-A due from 1/1/2016 2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Ū	· · · · · · · · · · · · · · · · · · ·		
	bt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	(5.1.1.9 (5.1.1.19)		
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
Cinking fund	Accrued Interest Payable		-
Siriking lunu	accrual for interest included in refunding.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	96,155.46 242 97	
	Other Services (Admin Charges - State Treasury) Interest	96,155.46 242.97	
68530 27XXX	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	´	13,112.94
68530 27XXX 42210	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	242.97	80,402.00
68530 27XXX 42210 48100	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL	242.97	
68530 27XXX 42210 48100 To record CC	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees.	242.97	80,402.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees.	242.97	80,402.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cu i Account #	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description	242.97 .R Withheld)	80,402.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. reent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	242.97	80,402.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	242.97 .R Withheld)	80,402.00 2,883.49
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	242.97 .R Withheld)	80,402.00 2,883.49
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	242.97 .R Withheld)	80,402.00 2,883.49
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account #	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness Description	242.97 .R Withheld) 6,591.78	80,402.00 2,883.49
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **rrent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds)	242.97 R Withheld) 6,591.78	80,402.00 2,883.49
68530 27XXX 42210 48100 To record CC Fund 1 - Cur 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness Description	242.97 .R Withheld) 6,591.78	80,402.00 2,883.49
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	242.97 R Withheld) 6,591.78 305,000.00 42,500.00	80,402.00 2,883.49
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78
68530 27XXX 42210 48100 To record CC Fund 1 - Cur 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest of Indebted from MVLR for actual administration fees as surficed XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49
68530 27XXX 42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78 339,761.37
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD) D&DS disbursements, investment earnings, and treasury fees. **rrent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78 339,761.37 300.78
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68530 27XXX 42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refu	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as a surticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78 339,761.37 300.78
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent.	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as a surticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78 339,761.37 300.78
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fur	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78 339,761.37 300.78
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68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fun Plus: Revenue	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. **rent Funds - Unrestricted** Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: **nd balance as provided in prior school year**	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78 6,591.78 339,761.37 300.78 7,606.06
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record delearnings, relaadvance refuadvance refuagent. Reconciliati Beginning fun Plus: Revenue Revenue	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indication of the State Treasury Indication of the State Treasury Indication of the State Treasury Indication of Indebtedness: On of activity in Fund 8 - Retirement of Indebtedness: Indication of Indebte	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78 339,761.37 300.78 7,606.06
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68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuaded advance refuagent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less:	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate the proceeds on refunded bonds On refunded bonds	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78 6,591.78 339,761.37 300.78 7,606.06 35,090.09 360,178.04 300.78 909,000.00 86,485.22
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of the service of prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Debt Principle (SBE Capital Outlay Bonds)	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78 6,591.78 339,761.37 300.78 7,606.06 35,090.09 360,178.04 300.78 909,000.00 86,485.22 305,000.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest of	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **nounts withheld from MVLR for actual administration fees as a cricle XII, Section 9, Subsection (d) of the Florida Constitution. **Irement of Indebtedness** **Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) **State Service Payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow **On of activity in Fund 8 - Retirement of Indebtedness:* **Indebtedness** Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) The Debt Principle (SBE Capital Outlay Bonds) **Or Debt Principle (SBE Capital Outlay Bonds)	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78 6,591.78 339,761.37 300.78 7,606.06 35,090.09 360,178.04 300.78 909,000.00 86,485.22 305,000.00 42,500.00
68530 27XXX 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Se	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLD&D&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of the service of prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Debt Principle (SBE Capital Outlay Bonds)	242.97 R Withheld) 6,591.78 305,000.00 42,500.00 168.21	80,402.00 2,883.49 6,591.78 6,591.78 339,761.37 300.78 7,606.06 35,090.09 360,178.04 300.78 909,000.00 86,485.22 305,000.00
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Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Polk State College

Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	Description		
rtooodi it ii	Payments to Refunded Bond Escrow Agent	238,377.58	
	Dues and Fees (Issuance costs - underwriter's discount)	94.35	
	Dues and Fees (Issuance costs - bond finance/admin charges)	283.17	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		220,000.00
	Premium on Sale of Refunding Bonds		13,963.43
	Revenue - License Tag Fees Appropriation (MVLR)		4,791.67
	B to refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/2	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest rayable (Siliking rund Accidats)		-
No advanced	I refunding for the 2014-2015 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash		
	Accrued Interest Payable	-	_
Sinking fund	accrual for interest included in refunding.		
	, and the second		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	167,000.51	
64500	Other Services (Admin Charges - State Treasury)	159.23	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		22,775.07
42210	Revenue - License Tag Fees Appropriation (MVLR)		142,494.94
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR	(vvitnneid)	1,889.73
	D&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cui	rrent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,320.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		4,320.00
	nounts withheld from MVLR for actual administration fees as		
	article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
	irement of Indebtedness Description		
Fund 8 - Ret Account # 69000		110,000.00	
Account #	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	110,000.00 11,250.00	
Account # 69000	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees		
Account # 69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	11,250.00	
Account # 69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	11,250.00	
Account # 69000 68530 64500	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	11,250.00	<u>-</u>
Account # 69000 68530 64500	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	11,250.00	118,682.68
Account # 69000 68530 64500 42210 48100	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	11,250.00	105.07
Account # 69000 68530 64500 42210 48100 102XX	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	11,250.00	
Account # 69000 68530 64500 42210 48100 102XX To record de	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	11,250.00	105.07
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	11,250.00	105.07
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladovance refu	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	11,250.00	105.07
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	11,250.00	105.07
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	11,250.00	105.07
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	11,250.00	105.07 2,521.01
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	11,250.00	105.07
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus:	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	11,250.00	105.07 2,521.01
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus: Revenue	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year	11,250.00	105.07 2,521.01 9,029.13
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus: Revenue Revenue	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR)	11,250.00	9,029.13 123,474.35
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	11,250.00	9,029.13 123,474.35 105.07
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	11,250.00	9,029.13 123,474.35 105.07 220,000.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less:	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	11,250.00	9,029.13 123,474.35 105.07 220,000.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest of	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year niding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	11,250.00	9,029.13 123,474.35 105.07 220,000.00 13,963.43
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladavance refuagent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest c Other Se	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indib balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indib bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Invices (Admin Charges - SBA)	11,250.00	9,029.13 123,474.35 105.07 220,000.00 13,963.43 110,000.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladavance refuadent. Reconciliati Beginning fur Plus: Revenue Revenue Refunder Premium Less: Payment Interest c Other Se Payment	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate the description of the debt service in the service of t	11,250.00	9,029.13 123,474.35 105.07 220,000.00 13,963.43 110,000.00 11,250.00 58.76 238,377.58
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance Refunder Revenue Refunder Premium Less: Payment Interest Cother Se Payment Dues and	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	11,250.00	9,029.13 123,474.35 105.07 220,000.00 13,963.43 110,000.00 11,250.00 58.76
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance Refunder Revenue Refunder Premium Less: Payment Interest Cother Se Payment Dues and	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Oebt (SBE Capital Outlay Bonds)	11,250.00	9,029.13 123,474.35 105.07 220,000.00 13,963.43 110,000.00 11,250.00 58.76 238,377.58

St. Johns River State College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une Account #	xpended Plant Description		
Account #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
Series 2014-l	B to refund callable portion of Series 2005-A due from 1/1/2016		-
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - Dek	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	rement of Indebtedness		
Fund 8 - Reti Account #	Description		
ACCOUNT #	Cash	_	
	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	ries:	Debit	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	170,616.34	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	95.10	
27XXX	Deferred Revenues - Unavailable		23,268.41
42210	Revenue - License Tag Fees Appropriation (MVLR)		146,314.45
48100	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.	Withheld)	1,128.58
	,		
	rent Funds - Unrestricted		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	2,580.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	2,000.00	2,580.00
To record am	ounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Reti	rement of Indebtedness		
	Tement of indebtedness		
	Description		
69000	Description Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- - -	
69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - -	
69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - -	
Account # 69000 68530 64500	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - -	3
69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - -	-
69000 68530 64500 42210	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - - -	; ;
69000 68530 64500 42210 48100 102XX To record deb	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - - -	:
69000 68530 64500 42210 48100 102XX To record det earnings, rela	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- - - -	-
69000 68530 64500 42210 48100 102XX To record dek earnings, rela	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - - -	
69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - - - -	
69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent.	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	- - - - -	:
69000 68530 64500 42210 48100 102XX To record dek earnings, rela advance refur agent. Reconciliation	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - - - -	-
69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refuragent. Reconciliation	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	- - - -	-
69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicated the service of the serv	- - - -	-
69000 68530 64500 42210 48100 102XX To record dekearnings, relaadvance refuragent. Reconciliation Beginning furageners Revenue Revenue Refunded	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings)	- - - - -	-
69000 68530 64500 42210 48100 102XX To record dekearnings, relaadvance refuragent. Reconciliation Beginning furagent Revenue Revenue Refunded Premium	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	- - - -	-
69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refuragent. Reconciliation Plus: Revenue Revenue Revenue Refunded Premium Less:	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds	- - - - -	
69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	- - - - -	
69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) in Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)	- - - - -	-
69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Ser Payments	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) in Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) is to refunded bonds escrow agent	- - - - - -	-
69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Ser Payments Dues and	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) in Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) is to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	- - - - -	-
69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Ser Payments Dues and	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Vices (Admin Charges - SBA) Is to refunded bonds escrow agent fees on refunded bonds on refunded bonds on refunded bonds	- - - - -	

St. Petersburg College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	xpended Plant		
Account #	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	-
	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description Description		
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
	B to refund callable portion of Series 2005-A due from 1/1/2016		
J	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	ot Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	· · ·		
	Pagarieties		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	xpended Plant	<u> </u>	
Account #	Description		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	265,822.96 366.23	
68530	Other Services (Admin Charges - State Treasury) Interest	366.23	
27XXX	Deferred Revenues - Unavailable		36,251.85
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	? Withheld)	225,590.98 4,346.36
	&DS disbursements, investment earnings, and treasury fees.	· · · · · · · · · · · · · · · · · · ·	1,0 10.00
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,936.00	
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR)		9,936.00
10 lecolu alli	nunts withhold from MVI R for actual administration fees as		
provided in A	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Reti	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.	265,000.00	
Fund 8 - Ret Account # 69000 68530	rticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	134,925.00	
Fund 8 - Reti Account # 69000	rticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees		
Fund 8 - Ret Account # 69000 68530	rticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	134,925.00 193.70	
Fund 8 - Reti Account # 69000 68530 64500	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	134,925.00 193.70	204 042 22
Fund 8 - Reti Account # 69000 68530 64500	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	134,925.00 193.70	- 391,248.36 346.36
Fund 8 - Reti Account # 69000 68530 64500	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	134,925.00 193.70	- 391,248.36 346.36 8,523.98
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	134,925.00 193.70	346.36
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, rela	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	134,925.00 193.70	346.36
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, rela	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	134,925.00 193.70	346.36
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, rela	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	134,925.00 193.70	346.36
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refunagent.	ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	134,925.00 193.70	346.36 8,523.98
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refulagent. Reconciliation	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	134,925.00 193.70	346.36
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, reladvance refuladvance refulagent. Reconciliation Beginning fur	ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	134,925.00 193.70	346.36 8,523.98
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue	ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	134,925.00 193.70	346.36 8,523.98 69,762.08
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refuiagent. Reconciliatie Beginning fur Plus: Revenue Revenue Refunded	ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: Indicate Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Ibond proceeds	134,925.00 193.70	346.36 8,523.98 69,762.08 391,248.36
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refuragent. Reconciliation Reginning fur Plus: Revenue Revenue Refunded Premium	ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	134,925.00 193.70	346.36 8,523.98 69,762.08 391,248.36
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuladent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	134,925.00 193.70	346.36 8,523.98 69,762.08 391,248.36
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o	Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and ing cash with fiscal agent to payments of refunded bonds escrow Denoted Service Payments of Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	134,925.00 193.70	346.36 8,523.98 69,762.08 391,248.36 346.36 - 265,000.00 134,925.00
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, reladvance refulagent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sei	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	134,925.00 193.70	346.36 8,523.98 69,762.08 391,248.36 346.36
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, reladvance refunded agent. Reconciliation Revenue Revenue Refunded Premium Less: Payment Interest o Other Ser Payments	Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and ing cash with fiscal agent to payments of refunded bonds escrow Denoted Service Payments of Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	134,925.00 193.70	346.36 8,523.98 69,762.08 391,248.36 346.36 - 265,000.00 134,925.00
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refunagent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Ser Payments Dues and	Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow Interest and Divendends (SBA Sinking Fund Interest Earnings) Bond proceeds Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds) Interest Capital Outlay Bonds (Babance Capital Outlay Bonds) Interest Capital Outlay Bonds (Baban	134,925.00 193.70	346.36 8,523.98 69,762.08 391,248.36 346.36 - 265,000.00 134,925.00

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Santa Fe College

	Iting from bond issuance and refunding: expended Plant	<u>Debit</u>	Credit
Account #	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	104,022.61	
	Dues and Fees (Issuance costs - underwriter's discount)	41.17	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	123.57	
	Sale of Refunding Bonds	-	96,000.00
	Premium on Sale of Refunding Bonds		6,104.02
	Revenue - License Tag Fees Appropriation (MVLR)		2,083.33
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
,	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrual Interest Payable (Sinking Fund Accruals)		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	irement of Indebtedness		
Account #	Description		
1000011111	Cash	-	
	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	170,854.58	
64500	Other Services (Admin Charges - State Treasury)	227.57	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		23,300.47
42210	Revenue - License Tag Fees Appropriation (MVLR)	2 \A@4- -1\	145,080.95
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLF 2&DS disbursements, investment earnings, and treasury fees.	R vvitrineia)	2,700.73
	· · · · · · · · · · · · · · · · · · ·		
	rent Funds - Unrestricted		
Account #	<u>Description</u> Other Services (Admin Charges - DOE)	6,174.00	
64500 42210	Revenue - License Tag Fees Appropriation (MVLR)	0,174.00	6,174.00
	ounts withheld from MVLR for actual administration fees as		0,174.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	230,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	14,000.00	
64500	SBA Sinking Fund Administration Fees	117.55	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
40040	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		237,434.30
48100	SBA Sinking Fund Earnings	-	210.19
102XX	Investments - Cash Equivalent (SBA)		6,473.06
ı o record del	ot service payments, MVLR withheld for debt service, investment		
oornings!	ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		
	Jacon man need agent to paymente of forunded bolids 65010W		
advance refu			
advance refu agent.	on of activity in Fund 9. Detirement of Indoted		
advance refu agent. Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		0.500
advance refu agent. Reconciliati Beginning fur	on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year		9,503.05
advance refulated agent. Reconciliated Beginning fur Plus:	nd balance as provided in prior school year		
advance reful agent. Reconciliation Beginning fur Plus: Revenue	nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR)		9,503.05 239,517.63 210.19
advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue	nd balance as provided in prior school year		239,517.63
advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunded	nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)		239,517.63 210.19
Reconciliation Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less:	nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds		239,517.63 210.19 96,000.00 6,104.02
advance refulagent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment	- License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) - bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)		239,517.63 210.19 96,000.00 6,104.02 230,000.00
Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o	- License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) - Ibond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds)		239,517.63 210.19 96,000.00 6,104.02 230,000.00 14,000.00
Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sei	- License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)		239,517.63 210.19 96,000.00 6,104.02 230,000.00 14,000.00
Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sei Payments	- License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) s to refunded bonds escrow agent		239,517.63 210.18 96,000.00 6,104.02 230,000.00 14,000.00 117.55 104,022.61
Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sei Payments Dues and	- License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)		239,517.63 210.19 96,000.00 6,104.02 230,000.00 14,000.00
advance refulagent. Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Sei Payments Dues and	- License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds		239,517.63 210.18 96,000.00 6,104.02 230,000.00 14,000.00 117.55 104,022.61

Seminole State College of Florida

	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Dues and Food (leguanes costs, underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
Na	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>	405.000.00	
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	185,366.28 72.91	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	218.82	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		170,000.00
	Premium on Sale of Refunding Bonds		11,908.01
Carias 2011	Revenue - License Tag Fees Appropriation (MVLR)		3,750.00
	B to refund callable portion of Series 2005-A due from 1/1/2016 017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
•	Ŭ .		
	ot Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	ries:	Debit	Credit
Fund 7 - Une	expended Plant		
	Description		
Account # 10100	Cash - Cash Disbursements	_	
10100	Due from Other Agencies	183,327.59	
64500	Other Services (Admin Charges - State Treasury)	257.20	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		25,001.45
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	155,530.91 3,052.43
	0&DS disbursements, investment earnings, and treasury fees.		5,5525
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	6,978.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		6,978.00
	ounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description Payment of Debt Principle (SPE Capital Outley Rends)	225 000 00	
69000 68530	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	225,000.00 59,580.00	
64500	SBA Sinking Fund Administration Fees	59,580.00 137.70	
-	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
40040	Cash with Fiscal/Service Agents		070.400.41
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings		278,130.11 246.22
48100 102XX	Investments - Cash Equivalent (SBA)	-	6,341.37
	ot service payments, MVLR withheld for debt service, investment		0,0+1.07
	ated fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		33,594.27
Plus:			55,007.21
	- License Tag Fees Appropriation (MVLR)		281,880.11
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		246.22
	bond proceeds on refunded bonds		170,000.00
Premium Less:	OT TOTALIACA DOLIAS		11,908.01
	of Debt Principle (SBE Capital Outlay Bonds)		225,000.00
	n Debt (SBE Capital Outlay Bonds)		59,580.00
Other Ser	vices (Admin Charges - SBA)		137.70
	s to refunded bonds escrow agent		185,366.28
D	fees on refunded bonds (admin and underwriter fees)		291.73
	on refunded bonds	_	27,252.90

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 South Florida State College

∟ntries resu	Min of franchischer discourses and the Control of t	B / 11	2
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
_	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No now mone	Premium on Sale of Bonds ey bond issues for the 2014-2015 fiscal year.		-
	ot Service Current Bond Refunding		
Account #	Description Revenue to Refunded Rend Feeragy Agent		
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		-
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
•	bt Service Advance Bond Refunding		
	Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	Service (Service)		
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
0: 1: (1	Accrued Interest Payable		-
Sinking tuna	accrual for interest included in refunding.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	65,072.28	
64500	Other Services (Admin Charges - State Treasury)	36.27	
68530 27XXX	Interest Deferred Revenues - Unavailable		8,874.46
42210	Revenue - License Tag Fees Appropriation (MVLR)		55,803.65
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	\ \ \ / \ \ \ \ \ \ \ \ \	430.44
To record CC		withheid)	
	D&DS disbursements, investment earnings, and treasury fees.	vvitrineia)	
Fund 1 - Cur	D&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted	withheld)	
Account #		withhela)	
Account # 64500	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	984.00	
Account # 64500 42210	<u>Prent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	984.00
Account # 64500 42210 To record am	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	,	984.00
Account # 64500 42210 To record am provided in A	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution.	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	,	984.00 - - - -
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	,	984.00 - - - -
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	,	984.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret 65000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	,	984.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, relaadvance refuagent. Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	,	984.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fur	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicated feas and the service of the service of prior year of the service of the ser	,	984.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	,	984.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliati Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue Refundec Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	,	984.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Shond proceeds On refunded bonds	,	984.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuadente. Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sei	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indebtage Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Invices (Admin Charges - SBA)	,	984.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuadvance refuadvance refuagent. Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se Payments	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds)	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Se Payments Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indebalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Shood proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) Trices (Admin Charges - SBA) Set to refunded bonds escrow agent Shees on refunded bonds (admin and underwriter fees)	,	984.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Se Payments Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) and both proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) and Debt (SBE Capital Outlay B	,	984.00

Tallahassee Community College

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	326,119.58	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	129.09 387.43	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		301,000.00
	Premium on Sale of Refunding Bonds		19,073.60
	Revenue - License Tag Fees Appropriation (MVLR)		6,562.50
	B to refund callable portion of Series 2005-A due from 1/1/2016		
•	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	•		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
Sinking fund	accrual for interest included in refunding.		-
	·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges, State Treesum)	99,477.23 267.15	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	207.15	
27XXX	Deferred Revenues - Unavailable		13,565.89
42210	Revenue - License Tag Fees Appropriation (MVLR)		83,007.96
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	3,170.53
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,248.00	7.040.00
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as		7,248.00
	rticle XII. Section 9. Subsection (d) of the Florida Constitution.		
	(.,		
	Provide line		
Account # 69000	Description Payment of Debt Principle (SBE Capital Outlay Bonds)	245 000 00	
69000 68530	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	245,000.00 141,562.50	
64500	SBA Sinking Fund Administration Fees	188.05	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
40040	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	_	379,835.67 336.25
48100 102XX	Investments - Cash Equivalent (SBA)	-	6,578.63
	ot service payments, MVLR withheld for debt service, investment		5,570.00
	ated fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		76,424.32
Plus:	ia baianos as proviusu in pinoi sonoul yeal		10,424.32
	- License Tag Fees Appropriation (MVLR)		386,398.17
Revenue	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		336.25
	bond proceeds		301,000.00
	on refunded bonds		19,073.60
Less:	of Debt Principle (SRE Capital Outlay Boads)		245 000 00
	of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds)		245,000.00 141,562.50
	rvices (Admin Charges - SBA)		188.05
J J	s to refunded bonds escrow agent		326,119.58
Payments			516.52
Dues and	fees on refunded bonds (admin and underwriter fees)		010.02
Dues and	on refunded bonds		69,845.69

Community College Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Valencia College

	Valencia College		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Puga and Food (leguance costs, underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mone	Premium on Sale of Bonds ev bond issues for the 2014-2015 fiscal year.		-
	ot Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	1,209,549.02	
	Dues and Fees (Issuance costs - underwriter's discount)	464.90	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	1,395.27 -	
	Sale of Refunding Bonds		1,084,000.00
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		103,034.19
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		24,375.00
	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 8 - Del	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	I refunding for the 2014-2015 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
Cinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
Siriking fund	accidation interest included in retainding.		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements Due from Other Agencies	- 392,721.86	
64500	Other Services (Admin Charges - State Treasury)	601.54	
68530	Interest		50 557 00
27XXX 42210	Deferred Revenues - Unavailable		
	Revenue - License Tag Fees Appropriation (MVLR)		
	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLI	R Withheld)	332,626.83
48100		R Withheld)	332,626.83
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLI	R Withheld)	332,626.83
48100 To record CC Fund 1 - Cur Account #	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. rrent Funds - Unrestricted <u>Description</u>	,	332,626.83
48100 To record CC Fund 1 - Cur Account # 64500	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	R Withheld) 16,320.00	332,626.83 7,138.98
48100 To record CC Fund 1 - Cur Account # 64500 42210	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. rrent Funds - Unrestricted <u>Description</u>	,	332,626.83 7,138.98
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	332,626.8: 7,138.9
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	,	332,626.8: 7,138.9
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Firement of Indebtedness Description	,	332,626.83 7,138.98
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Firement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	16,320.00 520,000.00	332,626.8: 7,138.9
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Firement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	16,320.00	332,626.83 7,138.98
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. **rrent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	16,320.00 520,000.00 180,775.00	332,626.83 7,138.98
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. **rrent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	16,320.00 520,000.00 180,775.00	332,626.8: 7,138.9
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 669000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. **rrent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	16,320.00 520,000.00 180,775.00	332,626.80 7,138.90 16,320.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. **rrent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	16,320.00 520,000.00 180,775.00	332,626.80 7,138.90 16,320.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. **rrent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	16,320.00 520,000.00 180,775.00	332,626.80 7,138.90 16,320.00 686,525.72 607.76
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. **rrent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **irrement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	16,320.00 520,000.00 180,775.00	332,626.83 7,138.95 16,320.00 686,525.72 607.76
48100 To record CC Fund 1 - Cui Account # 64200 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. **Trent Funds - Unrestricted** Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	16,320.00 520,000.00 180,775.00	332,626.80 7,138.90 16,320.00 686,525.72 607.76
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