School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Eastern Florida State College

Entries resul	ting 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 2015-2016 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
N	for the first to 2045 0045 for the		
	funding for the 2015-2016 fiscal year.		
Account #	ot 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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	
No accrued in	nterest for the 2015-2016 fiscal year		-
Year-end ent	·	Dakis	C1''
		<u>Debit</u>	Credit
	Description		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	420,455.80	
	Due from Other Agencies	3,319.65	
		,	
	Other Services (Admin Charges - State Treasury)	360.06	
68530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	,	3,319.65
68530 27XXX 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	360.06	419,796.48
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable	360.06	
68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.	360.06 Withheld)	419,796.48
68530 27XXX 42210 48100 To record CC 27XXX	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	360.06	419,796.48 1,019.38
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	360.06 Withheld)	419,796.48 1,019.38 30,223.69
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	360.06 Withheld)	419,796.48 1,019.38 30,223.69
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & State	360.06 Withheld)	419,796.48
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	360.06 Withheld) 30,696.30	419,796.48 1,019.38 30,223.69
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & State	360.06 Withheld)	419,796.48 1,019.38 30,223.69
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	360.06 Withheld) 30,696.30	419,796.48 1,019.38 30,223.69 472.61
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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.	360.06 Withheld) 30,696.30	419,796.48 1,019.38 30,223.69 472.61
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58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account #	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	360.06 Withheld) 30,696.30 7,487.10	419,796.48 1,019.38 30,223.69 472.61
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	360.06 Withheld) 30,696.30 7,487.10 62,000.00 8,644.79 21.17	419,796.48 1,019.38 30,223.69 472.61 7,487.10
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Refunde	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest and Divendends (SBA Sinking Fund Interest Earnings)	360.06 Withheld) 30,696.30 7,487.10 62,000.00 8,644.79 21.17	419,796.48 1,019.38 30,223.69 472.61 7,487.10 - 68,210.58 12.98 2,442.40 4,921.29 68,210.58
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 639000 58530 64500 42210 Recondiliation Beginning fun Plus: Revenue Refunde Premiun Less: Paymer	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on or refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)	360.06 Withheld) 30,696.30 7,487.10 62,000.00 8,644.79 21.17	419,796.48 1,019.38 30,223.69 472.61 7,487.10 - 68,210.58 12.98 2,442.40 4,921.29 68,210.58 12.98
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 639000 58530 64500 42210 4210 48100 102XX To record det earnings, rela advance refur advance refur agent. Revenue Refunde Premiun Less: Paymer Interest	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) R&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year rading cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds no nefunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	360.06 Withheld) 30,696.30 7,487.10 62,000.00 8,644.79 21.17	419,796.48 1,019.38 30,223.69 472.61 7,487.10 - 68,210.58 12.98 2,442.40 4,921.29 68,210.58 12.98 - - - 62,000.00 8,644.79
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenu Revenu Refunde Premiun Less: Paymer Interest Other Sv Paymen	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on or refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent	360.06 Withheld) 30,696.30 7,487.10 62,000.00 8,644.79 21.17	419,796.48 1,019.38 30,223.69 472.61 7,487.10 - 68,210.58 12.98 2,442.40 4,921.29 68,210.58 12.98
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer Interest Other Sc Paymen Dues an	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt Reservices Agents 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 ted 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: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on or refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds (admin and underwriter fees)	360.06 Withheld) 30,696.30 7,487.10 62,000.00 8,644.79 21.17	419,796.48 1,019.38 30,223.69 472.61 7,487.10 - 68,210.58 12.98 2,442.40 4,921.29 68,210.58 12.98 - - - 62,000.00 8,644.79
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer Interest Other Sc Paymen	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on or refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent	360.06 Withheld) 30,696.30 7,487.10 62,000.00 8,644.79 21.17	419,796.48 1,019.38 30,223.69 472.61 7,487.10 - 68,210.58 12.98 2,442.40 4,921.29 68,210.58 12.98 - - - 62,000.00 8,644.79
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in Ai Fund 8 - Reti Account # 59000 58530 54500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer Interest Other Sc Paymen Dues an	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on or refunded bonds on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) envices (Admin Charges - SBA) ts to refunded bonds escrow agent of refunded bonds on refunded bonds (admin and underwriter fees)	360.06 Withheld) 30,696.30 7,487.10 62,000.00 8,644.79 21.17	419,796.48 1,019.38 30,223.69 472.61 7,487.10 - 68,210.58 12.98 2,442.40 4,921.29 68,210.58 12.98 - - - 62,000.00 8,644.79

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Broward College

	Broward College		
Entries resu	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 2015-2016 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
	revenue - License Tag Tees Appropriation (WVLIX)		
No current re	funding for the 2015-2016 fiscal year.		
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 - 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)		-
	, (- 3 : : : : : : : : : : : : : : : : : :		
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end en	trios:	Debit	Credit
	expended Plant	<u>Debit</u>	<u>Orcun</u>
Account #	Description		
10100	Cash - Cash Disbursements	498,536.19	
	Due from Other Agencies	7,494.06	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	812.82	
27XXX	Deferred Revenues - Unavailable		7,494.06
42210	Revenue - License Tag Fees Appropriation (MVLR)		497,047.78
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees.	R Withheld)	2,301.23
10 100014 00	abb dissureding, investment carmings, and treatedly less.		
27XXX	Deferred Revenues - Unavailable - Prior Year	83,220.56	00.440.40
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		82,118.43 1,102.13
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		•
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,902.00	40,000,00
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		16,902.00
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret Account # 59000	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	501,000.00	
Fund 8 - Ret Account # 59000 58530	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	92,229.07	
Fund 8 - Ret Account # 59000 58530	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)		
Fund 8 - Ret Account # 69000 68530	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	92,229.07 178.04	
Fund 8 - Ret Account # 69000 68530 64500	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	92,229.07 178.04	- 573 570 30
Fund 8 - Ret Account # 69000 68530 64500	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	92,229.07 178.04	- 573,579.39 109.11
Fund 8 - Ret Account # 69000 68530 64500 42210 48100	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	92,229.07 178.04	
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	92,229.07 178.04	109.11
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	92,229.07 178.04	109.11
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	92,229.07 178.04	109.11
Fund 8 - Ret Account # 699000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	92,229.07 178.04	109.11
Fund 8 - Ret Account # 699000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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:	92,229.07 178.04	109.11 19,718.61
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, rela advance refu agent. Reconciliation	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	92,229.07 178.04	109.11
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Reconciliation Plus: Revenu	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 use - License Tag Fees Appropriation (MVLR)	92,229.07 178.04	109.11 19,718.61 50,111.50 573,579.39
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela edvance refu ede earning fur Plus: Revenu Revenu	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year ite - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	92,229.07 178.04	109.11 19,718.61 50,111.50
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 use - License Tag Fees Appropriation (MVLR)	92,229.07 178.04	109.11 19,718.61 50,111.50 573,579.39
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliation Revenu Refunde Premiur Less:	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year ine - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds in on refunded bonds	92,229.07 178.04	50,111.50 573,579.39 109.11
Fund 8 - Ret Account # 699000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenu Revenu Refunde Premiur Less: Paymei	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year ite - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds in on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds)	92,229.07 178.04	50,111.50 573,579.39 109.11 - 501,000.00
Fund 8 - Ret Account # 699000 68530 64500 42210 48100 102XX For record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Refunde Premiur Less: Paymei Interest	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) are Debt (SBE Capital Outlay Bonds)	92,229.07 178.04	50,111.50 573,579.39 109.11
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela eadvance refu agent. Reconciliation Revenu Revenu Refundo Premiur Less: Paymei Interest Other S	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year ite - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds in on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds)	92,229.07 178.04	50,111.50 573,579.39 109.11 - 501,000.00 92,229.07
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela edvance refu egent. Reconciliation Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: Indepted balance as provided in prior school year ine - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) Int of Debt Capital Outlay Bonds) Int of Debt (SBE Capital Outlay Bonds)	92,229.07 178.04	50,111.50 573,579.39 109.11 - 501,000.00 92,229.07
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenu Revenu Refunda Premiur Less: Paymer Interest Other S Paymer Dues ar	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are on Funded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) are on refunded bonds	92,229.07 178.04	50,111.50 573,579.39 109.11 - 501,000.00 92,229.07

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 College of Central Florida

Entries resul	ting 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 2015-2016 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
N	funding for the OOAE OOAE form		
	funding for the 2015-2016 fiscal year.		
	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 2015-2016 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2015-2016 fiscal year		-
	·		
Year-end ent		<u>Debit</u>	Credit
	Provide the		
Account # 10100	Description Cash - Cash Disbursements	142,056.67	
	Due from Other Agencies		
	Due from Other Agencies	1,290.25	
	Other Services (Admin Charges - State Treasury)	1,290.25 139.94	
68530		,	1,290.25
68530 27XXX 42210	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	139.94	141,800.41
68530 27XXX 42210 48100	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	139.94	1,290.25 141,800.41 396.20
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 MVLR)	139.94	141,800.41
68530 27XXX 42210 48100 To record CC 27XXX 42210	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	139.94 Withheld)	141,800.41 396.20 14,471.73
68530 27XXX 42210 48100 To record CC 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 MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	139.94 Withheld)	141,800.41 396.20 14,471.73
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	139.94 Withheld)	141,800.41 396.20 14,471.73
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 MVLR) & Description of State (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted	139.94 Withheld)	141,800.41 396.20 14,471.73
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	139.94 Withheld)	141,800.41 396.20 14,471.73
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	139.94 Withheld) 14,658.83	141,800.41 396.20 14,471.73
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 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 MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	139.94 Withheld) 14,658.83	141,800.41 396.20 14,471.73 187.10
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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.	139.94 Withheld) 14,658.83	141,800.41 396.20 14,471.73 187.10
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	139.94 Withheld) 14,658.83	141,800.41 396.20 14,471.73 187.10
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in Ai Fund 8 - Reti Account # 59000	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds)	139.94 Withheld) 14,658.83 2,910.00	141,800.41 396.20 14,471.73 187.10
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in Ai Fund 8 - Reti Account # 59000 58530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Other Services (Admin Charges - DOE) Revenue - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89	141,800.41 396.20 14,471.73 187.10
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in Ai Fund 8 - Reti Account # 59000 58530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds)	139.94 Withheld) 14,658.83 2,910.00	141,800.41 396.20 14,471.73 187.10
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in Air Fund 8 - Reti Account # 59000 58530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti 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 MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti 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 MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 42210 42210 48100 102XX To record deb	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am brovided in Ai Fund 8 - Reti Account # 59000 58530 64500 42210 To record det acardings, rela addyance refur agent.	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 42210 4210 4210 4210 4210 4210	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Other Services (Admin Charges - DOE) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 tred fees, reversal of accrued interest, and transfer of prior year and only a service of the payments of refunded bonds escrow	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00 47,935.42 9.12 1,474.23
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus:	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) R&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: In displacements of Indebtedness: Revenue as provided in prior school year	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00 - 47,935.42 9.12 1,474.23
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenu	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) R&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 fees, reversal of accrued interest, and transfer of prior year and gash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00 47,935.42 9.12 1,474.23 47,935.42
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Refunde	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00 47,935.42 9.12 1,474.23 47,935.42
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 42210 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenu Revenu Revenu Refunde Premiun	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Rebenue - Interest and Divendends (Interest Earned on MVLR) Rebenue - Interest and Divendends (Interest Earned on MVLR) Rebenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a Interest and Divendends (SBA Sinking Fund Interest Earnings)	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00 47,935.42 9.12 1,474.23 47,935.42
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance refur agent. Revenue Refunde Premiun Less:	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: did balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) did bond proceeds in on refunded bonds	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00 47,935.42 9.12 1,474.23 47,935.42 9.12
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premiun Less: Paymer Interest	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) BEDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00 47,935.42 9.12 1,474.23 47,935.42
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refurade advance refuragent. Revenue Revenue Revenue Refunde Premiun Less: Paymer Interest Other So	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Find activity in Fund 8 - Retirement of Indebtedness: In of activity in Fund 8 - Retirement of Indebtedness: In of activity in Fund 8 - Retirement of Indebtedness: In of Debt Principal (SBE Capital Outlay Bonds) Int of Debt Principal (SBE Capital Outlay Bonds) Interest (Admin Charges - SBA)	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00 47,935.42 9.12 1,474.23 47,935.42 9.12 - - - 46,000.00
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premiun Less: Paymer Interest Other Sc Paymen	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on or refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00 47,935.42 9.12 1,474.23 47,935.42 9.12 - - 46,000.00 3,403.89
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer Interest Other Sc Paymen Dues an	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and to Debt Principal (SBE Capital Outlay Bonds) and or refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) and or refunded bonds escrow agent did fees on refunded bonds (admin and underwriter fees) at on refunded bonds	139.94 Withheld) 14,658.83 2,910.00 46,000.00 3,403.89 14.88	141,800.41 396.20 14,471.73 187.10 2,910.00 47,935.42 9.12 1,474.23 47,935.42 9.12 - - 46,000.00 3,403.89

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Chipola College

Entrine rocul			
Lililies lesui	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 - 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 2015-2016 fiscal year.		-
	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No current re	funding for the 2015-2016 fiscal year.		
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)		-
	. 155. 252 Torott ayabio (officing Fand Accidate)		
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Poveble	-	
No accrued in	Accrued Interest Payable nterest for the 2015-2016 fiscal year		-
	·		
Year-end ent		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	5,578.92	
10100	Due from Other Agencies	544.14	
64500	Other Services (Admin Charges - State Treasury)	59.02	
	Interest		
68530 27XXX			544 14
68530 27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		544.14 5,470.85
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	5,470.85
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	
27XXX 42210 48100 To record CC 27XXX	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Withheld) 2,344.31	5,470.85 167.09
27XXX 42210 48100 To record CC 27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	,	5,470.85 167.09 2,276.52
27XXX 42210 48100 To record CC 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	,	5,470.85 167.09 2,276.52
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	,	5,470.85 167.09
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	,	5,470.85 167.09 2,276.52
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Ok.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	,	5,470.85 167.09 2,276.52 67.79
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	2,344.31	5,470.85 167.09 2,276.52
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as	2,344.31	5,470.85 167.09 2,276.52 67.79
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.	2,344.31	5,470.85 167.09 2,276.52 67.79
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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	2,344.31	5,470.85 167.09 2,276.52 67.79
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.	2,344.31	5,470.85 167.09 2,276.52 67.79
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	2,344.31 1,227.24 70,000.00 5,186.88	5,470.85 167.09 2,276.52 67.79
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & D& disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	2,344.31 1,227.24 70,000.00	5,470.85 167.09 2,276.52 67.79
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) DOUNTS withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) DOUNTS withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24
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27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refui	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 (MVLR) Service payments, MVLR withheld for debt service, investment	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24
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27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 To record det earnings, rela advance refui	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Indebtedness:	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24 73,034.58 13.89 2,161.08
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance refunagent. Reconciliatic Beginning fur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 indicated fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24
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27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenu Revenu Revenu	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24 73,034.58 13.89 2,161.08 2,842.00 73,034.58
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Tenterent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Part of activity in Fund 8 - Retirement of Indebtedness: The Country of the Poor of Indebtedness: The Country of Indebtedness of Indebtedness of Indebtedness of Indebtedness of Indebted	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24 73,034.58 13.89 2,161.08 2,842.00 73,034.58
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24 73,034.58 13.89 2,161.08 2,842.00 73,034.58
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record det earnings, rela advance refunated advance r	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. 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) Det 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: The License Tag Fees Appropriation (MVLR) The Licens	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24 1,227.24 2,842.00 73,034.58 13.89 2,161.08
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Revenur Refunde Premiun Less: Paymer Interest	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 atted 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: and balance as provided in prior school year tie - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds no no refunded bonds The for Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24 1,227.24 2,842.00 73,034.58 13.89 2,161.08 70,000.00 5,186.88
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refuraded advance refuraded advance refuraded refunded premiun Less: Paymer Interest Other Sc	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 noding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: The Debt Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds)	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24 1,227.24 2,842.00 73,034.58 13.89 2,161.08
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer Interest Other Sc Paymen Dues an	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) R&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on Indebtedness Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 inding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: Indebted fees appropriation (MVLR) E - Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds) On Debt (SBE Capital Outlay Bonds)	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24 1,227.24 2,842.00 73,034.58 13.89 2,161.08 70,000.00 5,186.88
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer Interest Other Sc Paymen Dues an	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Indebtedness Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Denotativity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds Interest Capital Outlay Bonds) Inte	70,000.00 5,186.88 22.67	5,470.85 167.09 2,276.52 67.79 1,227.24 1,227.24 2,842.00 73,034.58 13.89 2,161.08 70,000.00 5,186.88

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Daytona State College

Entries resul	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 2015-2016 fiscal year.		
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
	funding for the 2015-2016 fiscal year.		
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	refunding for the 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2015-2016 fiscal year		-
	·		
Year-end ent		<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account # 10100	Description Cach, Cach Dishursements	05 000 00	
10100	Cash - Cash Disbursements Due from Other Agencies	95,090.36 3,937.24	
64500	Other Services (Admin Charges - State Treasury)	427.04	
68530	Interest		
68530 27XXX	Interest Deferred Revenues - Unavailable		3,937.24 94 308 37
68530	Interest	427.04	3,937.24 94,308.37 1,209.03
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	427.04	94,308.37
68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &D&DS disbursements, investment earnings, and treasury fees.	427.04 Withheld)	94,308.37
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	427.04	94,308.37
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	427.04 Withheld)	94,308.37 1,209.03
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	427.04 Withheld)	94,308.37 1,209.03 12,382.66
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	427.04 Withheld)	94,308.37 1,209.03 12,382.66
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	427.04 Withheld) 12,943.19	94,308.37 1,209.03 12,382.66
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	427.04 Withheld)	94,308.37 1,209.03 12,382.66 560.53
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	427.04 Withheld) 12,943.19	94,308.37 1,209.03 12,382.66
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	427.04 Withheld) 12,943.19	94,308.37 1,209.03 12,382.66 560.53
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as	427.04 Withheld) 12,943.19	94,308.37 1,209.03 12,382.66 560.53
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavailable - Prior Year CO&DS disbursements, and Compared Revenues - Unavai	427.04 Withheld) 12,943.19	94,308.37 1,209.03 12,382.66 560.53
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	427.04 Withheld) 12,943.19 8,880.00	94,308.37 1,209.03 12,382.66 560.53
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided 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 MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Jerement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00	94,308.37 1,209.03 12,382.66 560.53
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	427.04 Withheld) 12,943.19 8,880.00	94,308.37 1,209.03 12,382.66 560.53
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided 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 MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am 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 MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53 8,880.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided 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 MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am 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 MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53 8,880.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record det	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53 8,880.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53 8,880.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance refui	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53 8,880.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 4210 4210 4210 4210 4	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Tenent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53 8,880.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 To record det earnings, rela advance reful agent. Reconciliation	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 geast of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53 8,880.00 488,811.63 92.99 10,547.11
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 48100 102XX To record det earnings, rela advance refunagent. Reconciliatic Beginning fur Plus:	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53 8,880.00 - 488,811.63 92.99 10,547.11
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Revenur Revenur Refunde Premiun	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. 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) Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and geash with fiscal agent to payments of refunded bonds escrow Description of activity in Fund 8 - Retirement of Indebtedness: Index balance as provided in prior school year Index balance as provided in prior school year Index balance and Divendends (SBA Sinking Fund Interest Earnings)	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53 8,880.00 488,811.63 92.99 10,547.11 45,154.10 488,811.63
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 det earnings, rela advance refur agent. Revenur Revenur Revenur Revenur Revenur Revenur Revenur Refunde Premiun Less: Paymer Interest Other So Paymen	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) DeS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 (SBA) Description (MVLR) The 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: The License Tag Fees Appropriation (MVLR) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Debt Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outla	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53 8,880.00 488,811.63 92.99 10,547.11 45,154.10 488,811.63 92.99 - - - 410,000.00 89,300.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer Interest Other Sc Paymen Dues an	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) DeD disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided bonds and of Debt Principal (SBE Capital Outlay Bonds) and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) and on Debt (SBE Capital Outlay Bonds) and of Debt Principal (SBE Capital Outlay Bonds) and on Debt (SBE Capital Outlay Bonds) and on Debt (SBE Capital Outlay Bonds) and of Debt Principal (SBE Capital Outlay Bonds) and on Debt (SBE Capital Outlay Bonds)	427.04 Withheld) 12,943.19 8,880.00 410,000.00 89,300.00 151.73	94,308.37 1,209.03 12,382.66 560.53 8,880.00 488,811.63 92.99 10,547.11 45,154.10 488,811.63 92.99 - - - 410,000.00 89,300.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 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		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		-
	ot Service Current Bond Refunding		
Account #	Description		
<u> </u>	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No current re	funding for the 2015-2016 fiscal year.		
	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 2015-2016 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued ii	nterest for the 2015-2016 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	62,403.75	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	2,064.39 223.91	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		2,064.39
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	Nithhold)	61,993.74 633.92
			000.02
To record CC	D&DS disbursements, investment earnings, and treasury fees.	viu irieiu)	033.32
	•	,	000.92
27XXX	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	11,734.10	11,440.20
27XXX 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	,	
27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	,	11,440.20
27XXX 42210 48100 To record PY Fund 1 - Cur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted	,	11,440.20
27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description	11,734.10	11,440.20
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	,	11,440.20 293.90
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as	11,734.10	11,440.20
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	11,734.10	11,440.20 293.90
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as	11,734.10	11,440.20 293.90
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description	11,734.10 4,656.00	11,440.20 293.90
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and reent Funds - Unrestricted 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	11,734.10 4,656.00 167,000.00	11,440.20 293.90
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description	11,734.10 4,656.00	11,440.20 293.90
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00
27XXX 42210 48100 To record PY 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 - 240,521.09 45.75
27XXX 42210 48100 To record PY 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 - 240,521.09 45.75
27XXX 42210 48100 To record PY 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 refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 - 240,521.09 45.75
27XXX 42210 48100 To record PY 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 refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Mounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 anding cash with fiscal agent to payments of refunded bonds escrow	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 - 240,521.09 45.75
27XXX 42210 48100 To record PY 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. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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:	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 4,656.00 240,521.09 45.75 4,684.34
27XXX 42210 48100 To record PY 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. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Mounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 anding cash with fiscal agent to payments of refunded bonds escrow	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 - 240,521.09 45.75
27XXX 42210 48100 To record PY 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 refu agent. Reconciliatic Beginning fur Plus: Revenu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year The - License Tag Fees Appropriation (MVLR)	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 4,656.00 240,521.09 45.75 4,684.34 39,612.43 240,521.09
27XXX 42210 48100 To record PY 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 refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Discounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year The - License Tag Fees Appropriation (MVLR)	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 4,656.00 240,521.09 45.75 4,684.34
27XXX 42210 48100 To record PY 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 refu agent. Reconciliation Revenu Revenu Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Diounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 and Divendends (SBA Sinking Fund Interest Earnings) Description Description Description Other Service (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description Description Description Other Services (Admin Charges - DOE) Description Description Description Other Services (Admin Charges - DOE) Description Other Services (Admin Charges -	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 4,656.00 240,521.09 45.75 4,684.34 39,612.43 240,521.09
27XXX 42210 48100 To record PY 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 refu agent. Reconciliation Revenu Revenu Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Discounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year The - License Tag Fees Appropriation (MVLR)	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 4,656.00 240,521.09 45.75 4,684.34 39,612.43 240,521.09
27XXX 42210 48100 To record PY 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 refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less: Paymei	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 4,656.00 45.75 4,684.34 240,521.09 45.75
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Revenu Revenu Revenu Refunde Premiur Less: Paymei Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Identity 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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: The License Tag Fees Appropriation (MVLR) The License Tag Fees Appropriation (M	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 4,656.00 240,521.09 45.75 4,684.34 240,521.09 45.75 - - 167,000.00 78,176.52
27XXX 42210 48100 To record PY 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 refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less: Paymei Interest Other S	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 4,656.00 45.75 4,684.34 240,521.09 45.75
27XXX 42210 48100 To record PY 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 refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less: Paymeel Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 the - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds Ant of Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 4,656.00 240,521.09 45.75 4,684.34 240,521.09 45.75 - - 167,000.00 78,176.52
27XXX 42210 48100 To record PY 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 refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less: Paymeel Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 are - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) and of Debt Principal (SBE Capital Outlay Bonds) and of Debt Principal (SBE Capital Outlay Bonds) and of Debt Capital Outlay Bonds) are refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) are refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) are funded bonds and on refunded bonds are refunded bonds (admin and underwriter fees)	11,734.10 4,656.00 167,000.00 78,176.52	11,440.20 293.90 4,656.00 4,656.00 240,521.09 45.75 4,684.34 240,521.09 45.75 - - 167,000.00 78,176.52

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Florida State College at Jacksonville

Entries resul			
	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 2015-2016 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
	Discounts on Refunding Bonds	=	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
riocourit ii	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 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Poughle	-	
No accrued in	Accrued Interest Payable nterest for the 2015-2016 fiscal year		-
ivo acciaca ii	nerest for the 2010 2010 fiscal year		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	328,132.47	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	7,392.97 801.85	
68530	Interest	001.00	
27XXX	Deferred Revenues - Unavailable		7,392.97
	Revenue - License Tag Fees Appropriation (MVLR)	AACH L LD	326,664.13
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	326,664.13 2,270.19
48100	• ,	Withheld)	
48100 To record CC 27XXX	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Withheld) 45,176.48	2,270.19
48100 To record CC 27XXX 42210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	,	2,270.19 44,123.96
48100 To record CC 27XXX 42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	,	2,270.19
48100 To record CC 27XXX 42210 48100 To record PY	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	,	2,270.19 44,123.96
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted	,	2,270.19 44,123.96
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	45,176.48	2,270.19 44,123.96
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	2,270.19 44,123.96
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as	45,176.48	2,270.19 44,123.96 1,052.52
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	45,176.48	2,270.19 44,123.96 1,052.52
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as	45,176.48	2,270.19 44,123.96 1,052.52
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00	2,270.19 44,123.96 1,052.52
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00	2,270.19 44,123.96 1,052.52
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 689000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 689000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00	2,270.19 44,123.96 1,052.52
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 689000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and trent Funds - Unrestricted 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69900 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69900 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 - 718,991.04 136.77
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00
48100 To record CC 27XXX 42210 48100 To record PY 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	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 - 718,991.04 136.77
48100 To record CC 27XXX 42210 48100 To record PY 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 refui	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 - 718,991.04 136.77
48100 To record CC 27XXX 42210 48100 To record PY 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 refu	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 - 718,991.04 136.77
48100 To record CC 27XXX 42210 48100 To record PY 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 reful	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 - 718,991.04 136.77
48100 To record CC 27XXX 42210 48100 To record PY 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 refulagent. Reconciliation	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 - 718,991.04 136.77
48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 4210 4210 4210 4210 4	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) individual interest on MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Denoted Texture Textur	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 - 718,991.04 136.77 24,816.65
27XXX 42210 48100 To record PY 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. Reconciliatic Beginning fur Plus: Revenu	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 718,991.04 136.77 24,816.65 62,966.10 718,991.04
48100 To record CC 27XXX 42210 48100 To record PY 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. Reconciliatic Beginning fur Plus: Revenu Revenu	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and trent Funds - Unrestricted 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. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Pon of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 - 718,991.04 136.77 24,816.65
48100 To record CC 27XXX 42210 48100 To record PY 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 refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 718,991.04 136.77 24,816.65 62,966.10 718,991.04
48100 To record CC 27XXX 42210 48100 To record PY 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 refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 718,991.04 136.77 24,816.65 62,966.10 718,991.04
48100 To record CC 27XXX 42210 48100 To record PY 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 refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiur Less: Paymer	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (MV	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 718,991.04 136.77 24,816.65 62,966.10 718,991.04 136.77 628,000.00
48100 To record CC 27XXX 42210 48100 To record PY 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 refur agent. Reconciliation Beginning fur Plus: Revenur Refunde Premiun Less: Paymer Interest	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comment Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 16,674.00 718,991.04 136.77 24,816.65 62,966.10 718,991.04 136.77 628,000.00 115,721.28
48100 To record CC 27XXX 42210 48100 To record PY 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 refur agent. Revenue Refunde Premiun Less: Paymer Interest Other S	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. 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) 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 Interest and Divendends (SBA Sinking Fund Interest Earnings) deb balance as provided in prior school year Interest and Divendends (SBA Sinking Fund Interest Earnings) and Debt Principal (SBE Capital Outlay Bonds) Con Debt Principal (SBE Capital Outlay Bonds) Con Debt (SBE Capital Outlay Bonds)	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 16,674.00 718,991.04 136.77 24,816.65 62,966.10 718,991.04 136.77 628,000.00 115,721.28
48100 To record CC 27XXX 42210 48100 To record PY 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 refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiun Less: Paymen Interest Other S Paymen	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 the - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) and Debt (SB	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 16,674.00 718,991.04 136.77 24,816.65 62,966.10 718,991.04 136.77 628,000.00 115,721.28
48100 To record CC 27XXX 42210 48100 To record PY 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 refur agent. Revenur Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. 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) 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 Interest and Divendends (SBA Sinking Fund Interest Earnings) deb balance as provided in prior school year Interest and Divendends (SBA Sinking Fund Interest Earnings) and Debt Principal (SBE Capital Outlay Bonds) Con Debt Principal (SBE Capital Outlay Bonds) Con Debt (SBE Capital Outlay Bonds)	45,176.48 16,674.00 628,000.00 115,721.28	2,270.19 44,123.96 1,052.52 16,674.00 718,991.04 136.77 24,816.65 62,966.10 718,991.04 136.77 628,000.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Florida Keys Community College

Entries resu			
	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 2015-2016 fiscal year.		-
Fund 8 - Dek	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
	Revenue - License Tay Tees Appropriation (MVLIX)		
No current re	funding for the 2015-2016 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Foos (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)		-
	(Simily Care Noticely)		
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end en	tries:	Debit	Credit
	expended Plant	Door	<u> </u>
Account #	Description		
10100	Cash - Cash Disbursements	20,157.65	
0.4500	Due from Other Agencies	316.57	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	34.34	
27XXX	Deferred Revenues - Unavailable		316.57
42210	Revenue - License Tag Fees Appropriation (MVLR)		20,094.77
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR W D&DS disbursements, investment earnings, and treasury fees.	/ithheld)	97.22
	•		
	Deferred Revenues - Unavailable - Prior Year	2,828.13	2.792.06
42210	•	2,828.13	2,783.06 45.07
42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	2,828.13	
42210 48100 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	2,828.13	
42210 48100 To record PY Fund 1 - Cur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and reent Funds - Unrestricted Description	2,828.13	
42210 48100 To record PY Fund 1 - Cur Account # 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	2,828.13	45.07
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and reent Funds - Unrestricted Description		
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		45.07
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as		45.07
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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.		45.07
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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 Principal (SBE Capital Outlay Bonds)	714.00 25,000.00	45.07
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	714.00 25,000.00 1,837.02	45.07
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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 Principal (SBE Capital Outlay Bonds)	714.00 25,000.00	45.07
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	714.00 25,000.00 1,837.02	45.07
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	714.00 25,000.00 1,837.02	714.00
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	714.00 25,000.00 1,837.02	45.07
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	714.00 25,000.00 1,837.02	714.00 26,062.06
42210 48100 To record PY 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Sounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	714.00 25,000.00 1,837.02	714.00 726,062.06 4.96
42210 48100 To record PY 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	714.00 25,000.00 1,837.02	714.00 726,062.06 4.96
42210 48100 To record PY 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 refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Sounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	714.00 25,000.00 1,837.02	714.00 726,062.06 4.96
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 4210 4210 4210 4210 4210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	714.00 25,000.00 1,837.02	714.00 726,062.06 4.96
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del record green advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow To of activity in Fund 8 - Retirement of Indebtedness:	714.00 25,000.00 1,837.02	714.00 714.00 26,062.06 4.96 778.09
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del record green advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	714.00 25,000.00 1,837.02	714.00 726,062.06 4.96
42210 48100 To record PY 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 refu agent. Reconciliatic Beginning fur Plus: Revenu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Diounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Ton of activity in Fund 8 - Retirement of Indebtedness: Indebta Description Indepted	714.00 25,000.00 1,837.02	714.00 714.00 26,062.06 4.96 778.09
42210 48100 To record PY 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 refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Ton of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year The - License Tag Fees Appropriation (MVLR) The - Interest and Divendends (SBA Sinking Fund Interest Earnings)	714.00 25,000.00 1,837.02	714.00 714.00 26,062.06 4.96 778.09
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 refu agent. Reconciliation Revenu Revenu Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year The - License Tag Fees Appropriation (MVLR)	714.00 25,000.00 1,837.02	714.00 714.00 26,062.06 4.96 778.09
42210 48100 To record PY 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 refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: Indebted to Base Appropriation (MVLR) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The License Tag Fees Appropriation (MVLR) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings)	714.00 25,000.00 1,837.02	714.00 714.00 26,062.06 4.96 778.09
42210 48100 To record PY 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 refu agent. Revenu Revenu Refunde Premiur Less: Paymei	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Discounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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) Dest 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 are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds non refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	714.00 25,000.00 1,837.02	1,014.13 26,062.06 4.96 778.09
42210 48100 To record PY 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 refu agent. Revenu Revenu Revenu Refunde Premiur Less: Paymei Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 Description Description Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Debt (SBE Capital Outlay Bonds)	714.00 25,000.00 1,837.02	1,014.13 26,062.06 4.96 778.09 1,014.13 26,062.06 4.96 - - 25,000.00 1,837.02
42210 48100 To record PY 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 refu agent. Revenu Refunde Premiur Less: Paymeu Interest Other S Paymer	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) To the Florida Constitution. Revenue - License Tag Fees Appropriation fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 and cativity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and be compared to the payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and be compared to payments of the payment of Indebtedness: and balance as provided in prior school year and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) and Debt (SBE Capital Outlay Bonds)	714.00 25,000.00 1,837.02	1,014.13 26,062.06 4.96 778.09
42210 48100 To record PY 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 refu agent. Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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 Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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) Descrice payments, MVLR withheld for debt service, investment and the dees, 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: The License Tag Fees Appropriation (MVLR) Description Descr	714.00 25,000.00 1,837.02	1,014.13 26,062.06 4.96 778.09
42210 48100 To record PY 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 refu agent. Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 rinding 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 are - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) and of Debt Principal (SBE Capital Outlay Bonds) and of Debt Principal (SBE Capital Outlay Bonds) and of Debt Capital Outlay Bonds) and of Debt Principal (SBE Capital Outlay Bonds) and of Debt Order SBE Capital Outlay Bonds) and of Debt Order	714.00 25,000.00 1,837.02	1,014.13 26,062.06 4.96 778.09

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Gulf Coast State College

Frond 7 IIn	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
runa / - 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 mon	Premium on Sale of Bonds ey bond issues for the 2015-2016 fiscal year.		-
	·		
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No ourront ro	funding for the 2015 2016 fiscal year		
	Ifunding for the 2015-2016 fiscal year.		
	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)		-
NI= !	and and another than the coast coast of		
	I refunding for the 2015-2016 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash		
	Casn Accrued Interest Payable	-	_
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end en	telen.	Dabit	Cradit
		<u>Debit</u>	Credit
_	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	13,942.05	
.0.00	Due from Other Agencies	1,359.97	
64500	Other Services (Admin Charges - State Treasury)	147.50	
68530 27XXX	Interest Deferred Revenues - Unavailable		1,359.97
42210	Revenue - License Tag Fees Appropriation (MVLR)		13,671.94
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	417.61
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	4,973.44	
42210	CO&DS Distributed	4,973.44	4,810.20
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS	4,973.44	4,810.20 163.24
42210 48100 To record PY	CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	4,973.44	,
42210 48100 To record PY Fund 1 - Cu l	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and rrent Funds - Unrestricted	4,973.44	,
42210 48100 To record PY Fund 1 - Cu r Account #	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and rrent Funds - Unrestricted Description		,
42210 48100 To record PY Fund 1 - Cur Account # 64500	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and rrent Funds - Unrestricted	4,973.44 3,067.26	,
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE)		163.24
42210 48100 To record PY Fund 1 - Cui Account # 64500 42210 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		163.24
42210 48100 To record PY Fund 1 - Cui Account # 64500 42210 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournts withheld from MVLR for actual administration fees as		163.24
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description CO&DS Distributed Description	3,067.26	163.24
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Circement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	3,067.26 175,000.00	163.24
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	3,067.26	163.24
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Circement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	3,067.26 175,000.00 12,913.17	163.24
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,067.26 175,000.00 12,913.17 56.66	163.24
42210 48100 To record PY Fund 1 - Cun Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,067.26 175,000.00 12,913.17 56.66	3,067.26
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,067.26 175,000.00 12,913.17 56.66	163.24
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record dei	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26 182,536.47 34.72
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26 182,536.47 34.72
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26 182,536.47 34.72
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 4200 42210 4200 420	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26 182,536.47 34.72
42210 48100 To record PY Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 4210 4210 4210 4210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Denoted activity in Fund 8 - Retirement of Indebtedness:	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26 182,536.47 34.72
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record delearnings, rela advance refu agent. Reconciliation Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26 182,536.47 34.72
Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as Orticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Description Description Description 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	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26 182,536.47 34.72 5,398.64
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuadent. Reconciliation Beginning fur Plus: Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Denoted activity in Fund 8 - Retirement of Indebtedness:	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26 182,536.47 34.72 5,398.64
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR)	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26 182,536.47 34.72 5,398.64 7,075.93 182,536.47
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Refunde Premiur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26 182,536.47 34.72 5,398.64 7,075.93 182,536.47
42210 48100 To record PY Fund 1 - Cun Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 4210 4210 48100 102XX To record deleadvance refu agent. Reconciliatie Beginning fur Plus: Revenu Refunde Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as a pricic XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA) Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA) Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA Sinking Fund Interest Earnings) Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA Sinking Fund Interest Earnings) Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA Sinking Fund Interest Earnings) Description Description Other Services (Admin Charges - DOE) Description Description Description Description Description Description Description Description Descript	3,067.26 175,000.00 12,913.17 56.66	7,075.93 182,536.47 34.72 5,398.64
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record deernings, rela advance refu agent. Revenu Revenu Refunde Premiur Less: Paymei	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Denote of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds m on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	3,067.26 175,000.00 12,913.17 56.66	3,067.26 3,067.26 182,536.47 34.72 5,398.64 7,075.93 182,536.47
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record delearnings, relaadvance refuadevance refundevance refuadevance refundevance	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as a pricic XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA) Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA) Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA Sinking Fund Interest Earnings) Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA Sinking Fund Interest Earnings) Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA Sinking Fund Interest Earnings) Description Description Other Services (Admin Charges - DOE) Description Description Description Description Description Description Description Description Descript	3,067.26 175,000.00 12,913.17 56.66	7,075.93 182,536.47 34.72 5,398.64 7,075.93
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Refunde Premiur Less: Paymee Interest Other S Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) and tof Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are refunded bonds escrow agent	3,067.26 175,000.00 12,913.17 56.66	7,075.93 182,536.47 34.72 5,398.64 7,075.93 182,536.47 34.72 175,000.00 12,913.17
42210 48100 To record PY 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 refuad	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Description Other Service Payments, MVLR Description Other Service Payments, MVLR Description Other Service Payments Description Other Service Payments Other Service Other Se	3,067.26 175,000.00 12,913.17 56.66	7,075.93 182,536.47 34.72 5,398.64 7,075.93 182,536.47 34.72 175,000.00 12,913.17

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Hillsborough Community College

Fund 7 - Un	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 mon	ey bond issues for the 2015-2016 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
	revenue Leones rag reservippiopilation (inverse)		
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	<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 2015-2016 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	-
No accrued i	nterest for the 2015-2016 fiscal year		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	426,841.24	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	5,251.43 569.58	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		5,251.43 425,798.24
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	1,612.58
To record CO	ADS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	60,140.85	
42210	CO&DS Distributed		59,385.64
48100 To record PY	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		755.21
	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	11,844.00	
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as		11,844.00
. o record all	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A			
	irement of Indebtedness		
Fund 8 - Ret	irement of Indebtedness Description		
Fund 8 - Ret Account # 69000	Description Payment of Debt Principal (SBE Capital Outlay Bonds)	295,000.00	
Fund 8 - Ref Account # 69000 68530	<u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	64,500.00	
Fund 8 - Ref Account # 69000 68530	Description Payment of Debt Principal (SBE Capital Outlay Bonds)		
Fund 8 - Ref Account # 69000 68530	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	64,500.00	
Fund 8 - Ref Account # 69000 68530 64500	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	64,500.00	- 351 957 76
Fund 8 - Ref Account # 69000 68530 64500	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	64,500.00	- 351,957.76 66.95
Fund 8 - Ref Account # 69000 68530 64500 42210 48100	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	64,500.00	
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	64,500.00	66.95
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	64,500.00	66.95
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	64,500.00	66.95
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	64,500.00	66.95
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fui	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	64,500.00	66.95
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Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Reconciliation Plus: Revenue	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 tited fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	64,500.00	66.95 7,584.54
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Refunde	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 are - License Tag Fees Appropriation (MVLR) are - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	64,500.00	66.95 7,584.54 32,608.57 351,957.76
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the - License Tag Fees Appropriation (MVLR) the - Interest and Divendends (SBA Sinking Fund Interest Earnings)	64,500.00	66.95 7,584.54 32,608.57 351,957.76
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenu Refunda Premiur Less:	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	64,500.00	32,608.57 351,957.76 66.95
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Refunda Premiur Less: Payme	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 are - License Tag Fees Appropriation (MVLR) are - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	64,500.00	66.95 7,584.54 32,608.57 351,957.76
Fund 8 - Ref Account # 69000 68530 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenu Revenu Refundo Premiur Less: Payme Interest Other S	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 are - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	64,500.00	32,608.57 351,957.76 66.95 - 295,000.00
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Refundo Premiur Less: Payme Interes; Other S Paymer	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 are - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent	64,500.00	32,608.57 351,957.76 66.95 - 295,000.00 64,500.00
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Refunda Premiur Less: Payme Interesi Other S Paymer Dues au	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 are - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	64,500.00	32,608.57 351,957.76 66.95 - 295,000.00 64,500.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Indian River State College

Entries resul	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 2015-2016 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No current ret	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
riocourit ii	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 2015-2016 fiscal year.		
Fund 8 - Reti	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	·	Dabit	Cradit
	expended Plant	<u>Debit</u>	Credit
Account #	Description		
10100	Cash - Cash Disbursements	41,732.55	
	Due from Other Agencies	3,702.07	
64500	Other Services (Admin Charges - State Treasury)	401.53	
	Interest	.000	
68530 27XXX	Interest Deferred Revenues - Unavailable	.000	3,702.07
68530 27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		40,997.27
68530 27XXX 42210 48100	Deferred Revenues - Unavailable		
68530 27XXX 42210 48100 To record CC	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	40,997.27
68530 27XXX 42210 48100 To record CC 27XXX	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR		40,997.27
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Withheld)	40,997.27 1,136.81 15,057.04
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld)	40,997.27 1,136.81 15,057.04
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted	Withheld)	40,997.27 1,136.81 15,057.04
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	Withheld) 15,532.74	40,997.27 1,136.81 15,057.04
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 808DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	40,997.27 1,136.81 15,057.04
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	Withheld) 15,532.74	40,997.27 1,136.81 15,057.04 475.70
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Other Services (Admin Charges - DOE) Revenue - Unavailable, CO&DS 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.	Withheld) 15,532.74	40,997.27 1,136.81 15,057.04 475.70
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & De Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR Deferred Revenues - Unavailable, CO&DS disbursements, and 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	Withheld) 15,532.74	40,997.27 1,136.81 15,057.04 475.70
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Other Services (Admin Charges - DOE) Revenue - Unavailable, CO&DS 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.	Withheld) 15,532.74	40,997.27 1,136.81 15,057.04 475.70
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in Air Fund 8 - Reti Account # 59000 58530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34	40,997.27 1,136.81 15,057.04 475.70
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in Air Fund 8 - Reti Account # 59000 58530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & D& disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34	40,997.27 1,136.81 15,057.04 475.70
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & De Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 42210 42210 48100 102XX To record deb	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 at the dees, reversal of accrued interest, and transfer of prior year	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 4210 4210 42210 43100 42210 43100 43200 43300 43400 43400 43400 44210 44400	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance refur agent. Reconciliation	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Intel fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60 496,876.46 94.52 13,109.59
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance refur agent. Reconciliation	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenu	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Interest Tag Fees Appropriation (MVLR)	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60 496,876.46 94.52 13,109.59 36,319.99 496,876.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deltearnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Revenue	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 on the service of the payments of refunded bonds escrow Part of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings)	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60 496,876.46 94.52 13,109.59 36,319.99 496,876.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Refunde	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60 496,876.46 94.52 13,109.59 36,319.99 496,876.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 Beginning fun Plus: Revenue Refunde Premiun Less:	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 and activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and a License Tag Fees Appropriation (MVLR) a Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60 496,876.46 94.52 13,109.59 496,876.46 94.52
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 4210 To record det earnings, rela advance refur agent. Revenue Revenue Revenue Refunde Premiun Less: Paymer	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 the - License Tag Fees Appropriation (MVLR) and balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) and the Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds The of Debt Principal (SBE Capital Outlay Bonds)	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60 496,876.46 94.52 13,109.59 496,876.46 94.52 - - 440,000.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance refur advance refur agent. Revenue Revenue Revenue Refunde Premiun Less: Paymer Interest	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 and activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and a License Tag Fees Appropriation (MVLR) a Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60 496,876.46 94.52 13,109.59 496,876.46 94.52
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer Interest Other Sc Paymen	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricile XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 the - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60 496,876.46 94.52 13,109.59 496,876.46 94.52 - - 440,000.00 69,926.34
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer Interest Other Sc Paymen Dues an	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 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. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: Description Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out 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 Description Des	Withheld) 15,532.74 8,349.60 440,000.00 69,926.34 154.23	40,997.27 1,136.81 15,057.04 475.70 8,349.60 496,876.46 94.52 13,109.59 496,876.46 94.52 - - 440,000.00 69,926.34

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Florida Gateway College

Entries resul	ting 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	by bond issues for the 2015-2016 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		_
	funding for the 2015-2016 fiscal year.		
	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 2015-2016 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No accrued in	Accrued Interest Payable Interest for the 2015-2016 fiscal year		-
	·		
Year-end ent		<u>Debit</u>	Credit
	Expended Plant		
Account # 10100	Description Cash - Cash Disbursements	69,831.52	
	Due from Other Agencies	470.88	
CAEOO	Other Services (Admin Charges - State Treasury)		
		51.07	
68530	Interest Deferred Revenues - Unavailable	51.07	470.88
68530 27XXX 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		69,738.00
64500 68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable		470.88 69,738.00 144.59
68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.	Withheld)	69,738.00
68530 27XXX 42210 48100 To record CC 27XXX 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		69,738.00 144.59 10,101.96
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Withheld)	69,738.00 144.59 10,101.96
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld)	69,738.00 144.59 10,101.96
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & State	Withheld)	69,738.00 144.59 10,101.96
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld)	69,738.00 144.59
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	Withheld) 10,173.16	69,738.00 144.59 10,101.96
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 MVLR) 8.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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.	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in Air Fund 8 - Reti Account # 59000 58530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 4210 4210 42210 43100 42210 43100 43200 43300 43400 43400 43400 44210 44400	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refuragent. Reconciliatic Beginning fun Plus: Revenue	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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) et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow and of activity in Fund 8 - Retirement of Indebtedness:	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Revenue Refunde	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) R&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year rading cash with fiscal agent to payments of refunded bonds escrow Find of activity in Fund 8 - Retirement of Indebtedness: In the debtedness of the debt service investment of the debtedness of the debtedn	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Refunde Premium Less: Paymen Interest	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) R&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year rding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) b - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premiun Less: Paymen Interest Other Se	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year rading cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on on refunded bonds et of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Revenue Revenue Refunde Premiun Less: Paymen Interest Other Sc Paymen	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) R&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year rding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) b - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premium Less: Paymen Interest Other Sc Paymen Dues an	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: d balance as provided in prior school year e. License Tag Fees Appropriation (MVLR) e. Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds e. on refunded bonds on Debt (SBE Capital Outlay Bonds) envices (Admin Charges - SBA) ts to refunded bonds (admin and underwriter fees) t on refunded bonds	Withheld) 10,173.16	69,738.00 144.59 10,101.96 71.20

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Lake-Sumter State College

Entries resul	ting 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 2015-2016 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description Missellangers Principal/Interest Current Refunding		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No current ret	funding for the 2015-2016 fiscal year.		
	of 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 2015-2016 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued ir	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	35,707.35	
	Due to Other Agencies	587.92	
64500	Other Services (Admin Charges - State Treasury)	63.77	
	Other Services (Admin Charges - State Treasury) Interest	63.77	
68530 27XXX	Interest Deferred Revenues - Unavailable	63.77	
68530 27XXX 42210	Interest		35,590.58
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		35,590.58
68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)		35,590.58
68530 27XXX 42210 48100 To record CC 27XXX 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	Withheld)	35,590.58 180.54 5,574.51
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Withheld)	35,590.58 180.54 5,574.51
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld)	35,590.58 180.54 5,574.51
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted	Withheld)	35,590.58 180.54 5,574.51
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58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	Withheld) 5,657.08	35,590.58 180.54 5,574.51 82.57
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58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in Ai Fund 8 - Reti Account # 59000 58530	Interest Deferred Revenues - Unavailable 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) Ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	Withheld) 5,657.08 1,326.00 42,000.00 7,801.92	35,590.58 180.54 5,574.51 82.57
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in Air Fund 8 - Reti Account # 59000 58530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	Withheld) 5,657.08 1,326.00 42,000.00	35,590.58 180.54 5,574.51 82.57
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in Air Fund 8 - Reti Account # 59000 58530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	Withheld) 5,657.08 1,326.00 42,000.00 7,801.92 14.95	35,590.58 180.54 5,574.51 82.57
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 4210 4210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premiun Less: Paymer Interest	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) ReDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year riding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds - on refunded bonds - on Debt (SBE Capital Outlay Bonds) - on Debt (SBE Capital Outlay Bonds)	Withheld) 5,657.08 1,326.00 42,000.00 7,801.92 14.95	35,590.58 180.54 5,574.51 82.57 1,326.00 48,150.09 9.16 1,657.62 4,238.01 48,150.09 9.16 - - - 42,000.00 7,801.92
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refurade advance refuragent. Revenue Revenue Revenue Refunde Premiun Less: Paymer Interest Other So	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) envices (Admin Charges - SBA)	Withheld) 5,657.08 1,326.00 42,000.00 7,801.92 14.95	35,590.58 180.54 5,574.51 82.57 1,326.00 4,238.01 4,238.01 48,150.09 9.16 - - 42,000.00 7,801.92
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer Interest Other Sc Paymen	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) ReDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year riding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds - on refunded bonds - on Debt (SBE Capital Outlay Bonds) - on Debt (SBE Capital Outlay Bonds)	Withheld) 5,657.08 1,326.00 42,000.00 7,801.92 14.95	35,590.58 180.54 5,574.51 82.57 1,326.00 4,238.01 4,238.01 48,150.09 9.16 - - 42,000.00 7,801.92
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premiun Less: Paymer Interest Other Sc Paymen Dues an	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds an on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) envices (Admin Charges - SBA) ts to refunded bonds escrow agent of refunded bonds (admin and underwriter fees) t on refunded bonds	Withheld) 5,657.08 1,326.00 42,000.00 7,801.92 14.95	35,590.58 180.54 5,574.51 82.57 1,326.00 4,150.09 9.16 1,657.62 4,238.01 48,150.09 9.16

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016

State College of Florida, Manatee-Sarasota

Entries resul	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	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		-
No now mone	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
Account #	ot Service Current Bond Refunding Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
	(
	funding for the 2015-2016 fiscal year.		
	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)		-
	refunding for the 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	<u>-</u>
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ering.	Debit	Credit
		Debit	Credit
	Programme Progra		
Account # 10100	Description Cash - Cash Disbursements	216,596.07	
	Cach Cach Diobarconionio		
	Due from Other Agencies	1,460.51	
64500	Other Services (Admin Charges - State Treasury)		
68530	Other Services (Admin Charges - State Treasury) Interest	1,460.51	1 460 51
68530 27XXX	Other Services (Admin Charges - State Treasury)	1,460.51	1,460.51 216,306.00
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 MVLF)	1,460.51 158.41	
68530 27XXX 42210 48100	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	1,460.51 158.41	216,306.00
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 MVLF)	1,460.51 158.41	216,306.00
68530 27XXX 42210 48100 To record CC 27XXX 42210	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	1,460.51 158.41 R Withheld)	216,306.00 448.48 31,702.96
68530 27XXX 42210 48100 To record CC 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 MVLF) 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	1,460.51 158.41 R Withheld)	216,306.00 448.48
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,460.51 158.41 R Withheld)	216,306.00 448.48 31,702.96
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur	Other Services (Admin Charges - State Treasury) Interest	1,460.51 158.41 R Withheld)	216,306.00 448.48 31,702.96
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 MVLF) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500	Other Services (Admin Charges - State Treasury) Interest	1,460.51 158.41 R Withheld)	216,306.00 448.48 31,702.96
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 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 MVLF D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 MVLF) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 MVLF D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am 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 MVLF) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in A Fund 8 - Ret Account # 59000	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in A Fund 8 - Reti Account # 59000 58530	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in A Fund 8 - Reti Account # 59000 58530	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided 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 MVLF) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am 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 MVLF) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tenent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am 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 MVLF) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 MVLF) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record det	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 det earnings, rela advance refui	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 4210 4210 4210 4210 4	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 59000 68530 64500 42210 To record det earnings, rela advance refui	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 To record det earnings, rela advance refur	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 48100 102XX To record det earnings, rela advance refunagent. Reconciliatic Beginning fur Plus:	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refuragent. Reconciliatic Beginning fur Plus: Revenur Revenur Revenur	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. 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) Other Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: The Common of Indebtedness of the Indebtedness: The Common of Indebtedness of the Indebtedness: The Common of Indebtedness of the Indebtedness: The Common of Indebtedness of Indebtedness: The Indepted Indebtedness of Indebted	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 Description (MVLR) Description (M	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Reconciliatic Beginning fur Plus: Revenue Refunde Premiun Less:	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 Description (MVLR) Description (M	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Revenur Refunde Premiun Less: Paymen Interest	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Revenue Revenue Refunde Premiun Less: Paymen Interest Other So	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on Poblation (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds Act of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Revenur Revenur Revenur Revenur Refunde Premiun Less: Paymen Interest Other Sc Paymen	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) DeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 reduing 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 be - License Tag Fees Appropriation (MVLR) c - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year c - License Tag Fees Appropriation (MVLR) c - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds non refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds escrow agent	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenue Refunde Premium Less: Paymen Interest Other St Paymen Dues an	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on Poblation (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds Act of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	1,460.51 158.41 R Withheld) 31,926.42	216,306.00 448.48 31,702.96 223.46

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Miami Dade College

Entries resul	ting 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 2015-2016 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No current ret	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
rtooodiit ii	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 2015-2016 fiscal year.		
Fund 8 - Reti	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	=
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	vien.	Dobit	Credit
	expended Plant	<u>Debit</u>	Credit
Account #	Description		
10100	Cash - Cash Disbursements	1,661,623.36	
	Due from Other Agencies	12,282.60	
64500	Other Services (Admin Charges - State Treasury) Interest	1,332.19	
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27XXX	Deferred Revenues - Unavailable		12,282.60
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	P Withhold\	1,659,183.88
27XXX 42210 48100	Deferred Revenues - Unavailable	R Withheld)	
27XXX 42210 48100 To record CC	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees.	,	1,659,183.88
27XXX 42210 48100 To record CC 27XXX	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld) 232,688.46	1,659,183.88
27XXX 42210 48100 To record CC 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	,	1,659,183.88 3,771.67 230,806.12
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	,	1,659,183.88 3,771.67 230,806.12
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted	,	1,659,183.88 3,771.67 230,806.12
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	232,688.46	1,659,183.88 3,771.67 230,806.12
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted	,	1,659,183.88 3,771.67 230,806.12
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	232,688.46	1,659,183.88 3,771.67 230,806.12 1,882.34
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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.	232,688.46	1,659,183.88 3,771.67 230,806.12 1,882.34
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	232,688.46	1,659,183.88 3,771.67 230,806.12 1,882.34
27XXX 42210 48100 Fo record CC 27XXX 42210 48100 Fo record PY Fund 1 - Cur Account # 64500 42210 Fo record am provided in Air Fund 8 - Reti Account #	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	232,688.46	1,659,183.88 3,771.67 230,806.12 1,882.34
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	232,688.46	1,659,183.88 3,771.67 230,806.12 1,882.34
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	232,688.46 27,702.00 132,000.00 24,105.55	1,659,183.88 3,771.67 230,806.12 1,882.34
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record deb	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 4210 4210 70 record det earnings, rela addvance refur agent.	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the fiscal agent to payments of refunded bonds escrow	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 639000 638530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00 27,702.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the fiscal agent to payments of refunded bonds escrow	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenu	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the 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 the - License Tag Fees Appropriation (MVLR)	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00 27,702.00 - 151,059.96 28.74 5,063.74
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Revenue	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 find 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: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00 27,702.00 - 151,059.96 28.74 5,063.74
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Revenue Refunde	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the 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 e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00 27,702.00 - 151,059.96 28.74 5,063.74
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Revenue Refunde	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 find 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: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00 27,702.00 - 151,059.96 28.74 5,063.74
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: db balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) a- Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds to of Debt Principal (SBE Capital Outlay Bonds)	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00 27,702.00
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance refur agent. Revenue Resenue Revenue Revenue Refunde Premiun Less: Paymer Interest	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00 27,702.00 27,702.00 151,059.96 28.74 5,063.74 131,059.96 28.74
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premium Less: Paymer Interest Other Sc Paymen	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: de balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and proceeds and or refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00 27,702.00
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premium Less: Paymer Interest Other St Paymen Dues an	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) & Description Other Services (Admin Charges - DOE) 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 on Debt Principal (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Interest and Divendends (SBA Sinking Fund Interest Earnings) of activity in Fund 8 - Retirement of Indebtedness: de balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) on Debt (SBE Capital Outlay Bonds) en on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) en on Funded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) en on Funded Bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) en on Funded Bonds and of Debt Principal (SBE Capital Outlay Bonds) en on Funded Bonds and of Debt Principal (SBE Capital Outlay Bonds) en on Capital Outlay Bonds) en on Funded Bonds	232,688.46 27,702.00 132,000.00 24,105.55 46.89	1,659,183.88 3,771.67 230,806.12 1,882.34 27,702.00 27,702.00 27,702.00 151,059.96 28.74 5,063.74 131,059.96 28.74

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 North Florida Community College

Entries resul	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 2015-2016 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
	Travellar Elsarios rag reservippropriation (interty		
No current re	funding for the 2015-2016 fiscal year.		
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)		-
NI= !	landing the the OOAT COAC ()		
	refunding for the 2015-2016 fiscal year.		
	Personal and Perso		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	44,041.20	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	296.97 32.21	
68530	Interest	02.21	
27XXX	Deferred Revenues - Unavailable	OZ.ZT	296.97
			296.97 43,982.22 91.19
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		43,982.22
27XXX 42210 48100 To record CC	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	43,982.22
27XXX 42210 48100 To record CC 27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		43,982.22 91.19 5,998.31
27XXX 42210 48100 To record CC 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Withheld)	43,982.22 91.19
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld)	43,982.22 91.19 5,998.31
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted	Withheld)	43,982.22 91.19 5,998.31
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	Withheld)	43,982.22 91.19 5,998.31
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	Withheld) 6,040.59	43,982.22 91.19 5,998.31
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest and MVLR for actual administration fees as	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Boounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
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27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 at the deep reversal of accrued interest, and transfer of prior year	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refu	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 4210 4210 4210 4210 4	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 adding cash with fiscal agent to payments of refunded bonds escrow	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refuragent. Reconciliation	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 reful agent. Reconciliatic Beginning fur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 adding cash with fiscal agent to payments of refunded bonds escrow	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refur agent. Reconciliatic Beginning fur Plus: Revenur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Great (MVLR) Revenue - Service (MVLR) Revenue - License Tag Fees Appropriation (MVLR)	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refui agent. Reconciliation Beginning fur Plus: Revenur, Revenur, Refunder	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denotativity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refui agent. Reconciliation Beginning fur Plus: Revenur, Revenur, Refunder	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refur advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde Premiun Less: Paymen	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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, relaadvance refuladed advance refuladed advance refuladed refunded premiun Revenur Revenur Refunded Premiun Less: Paymen Interest	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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) Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bold proceeds on on refunded bonds Aut of Debt Principal (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds)	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refur advance refur agent. Revenur, Revenur, Revenur, Refunde Premiun Less: Paymen Interest Other Si	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 atted fees, reversal of accrued interest, and transfer of prior year noding 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 atted fees, reversal of accrued interest, and transfer of prior year inding 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on or refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) that to refunded bonds and of Debt Principal descrow agent and fees on refunded bonds (admin and underwriter fees)	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refur agent. Revenur Revenur Revenur Revenur Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 (SBA) Description Description (MVLR) Descript	Withheld) 6,040.59	43,982.22 91.19 5,998.31 42.28

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 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		-
No now mone	Premium on Sale of Bonds ey bond issues for the 2015-2016 fiscal year.		-
	•		
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No ourront ro	funding for the 2015 2016 fined year		
	funding for the 2015-2016 fiscal year.		
	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 advanced	refunding for the 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	
No accrued in	nterest for the 2015-2016 fiscal year		-
	·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements Due from Other Agencies	168,445.06 1,431.25	
64500	Other Services (Admin Charges - State Treasury)	155.23	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		1,431.25
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	Withheld)	168,160.80 439.49
	D&DS disbursements, investment earnings, and treasury fees.	· · · · · · · · · · · · · · · · · · ·	.00.10
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07)()()	D (1D	40 707 04	
	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	12,707.81	12.504.05
42210		12,707.81	12,504.05 203.76
42210 48100	CO&DS Distributed	12,707.81	
42210 48100 To record PY	CO&DS Distributed Interest on Undistributed CO&DS	12,707.81	
42210 48100 To record PY Fund 1 - Cur Account #	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and rrent Funds - Unrestricted Description	12,707.81	
42210 48100 To record PY Fund 1 - Cur Account # 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	12,707.81 3,228.00	203.76
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournts withheld from MVLR for actual administration fees as		203.76
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent 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.		203.76
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and rrent Funds - Unrestricted 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. irrement of Indebtedness		203.76
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent 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.		203.76
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	3,228.00 34,000.00 10,176.72	203.76
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	3,228.00	203.76
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,228.00 34,000.00 10,176.72	203.76
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	3,228.00 34,000.00 10,176.72	203.76
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 - 43,290.37 8.24
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comment Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution. Comment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00
42210 48100 To record PY 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 - 43,290.37 8.24
42210 48100 To record PY 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comment Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution. Comment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 - 43,290.37 8.24
42210 48100 To record PY 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 atted fees, reversal of accrued interest, and transfer of prior year	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 - 43,290.37 8.24
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 4210 4210 4210 4210 4210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 - 43,290.37 8.24
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 4210 4210 4210 4210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Den of activity in Fund 8 - Retirement of Indebtedness:	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 43,290.37 8.24 891.55
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 4210 4210 4210 4210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 - 43,290.37 8.24
42210 48100 To record PY 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 refu agent. Reconciliation Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Den of activity in Fund 8 - Retirement of Indebtedness:	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 43,290.37 8.24 891.55
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 refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 43,290.37 8.24 891.55
42210 48100 To record PY 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 refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 anding cash with fiscal agent to payments of refunded bonds escrow Denote activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 43,290.37 8.24 891.55 5,259.88 43,290.37
42210 48100 To record PY 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 refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 43,290.37 8.24 891.55 5,259.88 43,290.37
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 4210 48100 102XX To record del advance refu adent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Deno of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Payments - Cash Equivalent (SBA Sinking Fund Interest Earnings) Description Other Services (Admin Charges - DOE) Payments of Debt Principal (MVLR) Payments - Cash Equivalent (SBA Sinking Fund Interest Earnings) Description Other Services (Admin Charges - DOE) Payments of Debt Principal (MVLR) Payments of Deb	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 43,290.37 8.24 891.55 5,259.88 43,290.37 8.24
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Revenu Revenu Refunde Premiur Less: Paymei	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Denote activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 43,290.37 8.24 891.55 5,259.88 43,290.37
42210 48100 To record PY 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. Revenu agent. Revenu Refunde Premiur Less: Paymei Interest Other S	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds)	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 43,290.37 8.24 891.55 5,259.88 43,290.37 8.24
42210 48100 To record PY 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 refu agent. Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are refunded bonds escrow agent	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 43,290.37 8.24 891.55 5,259.88 43,290.37 8.24 - - 34,000.00 10,176.72
42210 48100 To record PY 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. Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds)	3,228.00 34,000.00 10,176.72	3,228.00 3,228.00 43,290.37 8.24 891.55 5,259.88 43,290.37 8.24 - - 34,000.00 10,176.72

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Palm Beach State College

Entries resul	ting 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 2015-2016 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description Miscellangeus Principal/Interest Current Refunding		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No current ret	funding for the 2015-2016 fiscal year.		
	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)		-
	Accided interest Layable (officing Luttu Accidate)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 8 - Reti	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	_
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	rias	Debit	Credit
	expended Plant	DODIE	Orcuit
Account #	Description		
10100	Cash - Cash Disbursements	154,153.90	
04500	Due from Other Agencies Other Services (Admin Charges, State Trassum)	4,429.40 480.42	
64500	Other Services (Admin Charges - State Treasury) Interest	460.42	
00030			
27XXX	Deferred Revenues - Unavailable		4,429.40
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	153,274.17
27XXX 42210 48100	Deferred Revenues - Unavailable	Withheld)	153,274.17
27XXX 42210 48100 To record CC	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.	,	153,274.17
27XXX 42210 48100 To record CC 27XXX	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld) 38,504.03	153,274.17 1,360.15
27XXX 42210 48100 To record CC 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	,	153,274.17 1,360.15 37,863.58
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	,	153,274.17 1,360.15 37,863.58
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted	,	153,274.17 1,360.15 37,863.58
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	38,504.03	153,274.17 1,360.15 37,863.58
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	153,274.17 1,360.15 37,863.58
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	38,504.03	153,274.17 1,360.15 37,863.58 640.45
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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.	38,504.03	153,274.17 1,360.15 37,863.58 640.45
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	38,504.03	153,274.17 1,360.15 37,863.58 640.45
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Air Fund 8 - Reti Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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.	38,504.03	153,274.17 1,360.15 37,863.58 640.45
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in Ai Fund 8 - Reti Account # 59000 58530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	38,504.03 9,990.00 385,000.00 108,177.26	153,274.17 1,360.15 37,863.58 640.45
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	38,504.03 9,990.00 385,000.00 108,177.26	153,274.17 1,360.15 37,863.58 640.45
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record deb	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Air Fund 8 - Reti Account # 639000 63530 64500 42210 4210 4210 4210 4210 4210 4210 4	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the dees, reversal of accrued interest, and transfer of prior year and only a cash with fiscal agent to payments of refunded bonds escrow	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 639000 638530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ited fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00 - 480,548.33 91.41 12,686.69
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the dees, reversal of accrued interest, and transfer of prior year and only a cash with fiscal agent to payments of refunded bonds escrow	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenu	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: de balance as provided in prior school year ee - License Tag Fees Appropriation (MVLR)	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00 480,548.33 91.41 12,686.69 56,430.17 480,548.33
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Revenue	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00 - 480,548.33 91.41 12,686.69
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Revenue Refunde	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: de balance as provided in prior school year ee - License Tag Fees Appropriation (MVLR)	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00 480,548.33 91.41 12,686.69 56,430.17 480,548.33
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premiun Less:	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 the - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00 - 480,548.33 91.41 12,686.69 56,430.17 480,548.33 91.41
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: db balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) a- Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds to of Debt Principal (SBE Capital Outlay Bonds)	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00 - 480,548.33 91.41 12,686.69 56,430.17 480,548.33 91.41
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance refur agent. Revenue Resenue Revenue Refunde Premiun Less: Paymer Interest	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 the - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00 - 480,548.33 91.41 12,686.69 56,430.17 480,548.33 91.41
27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premiun Less: Paymer Interest Other Sc Paymen	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 reding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00 - 480,548.33 91.41 12,686.69 56,430.17 480,548.33 91.41
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premium Less: Paymer Interest Other St Paymen Dues an	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: de balance as provided in prior school year lee - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	38,504.03 9,990.00 385,000.00 108,177.26 149.17	153,274.17 1,360.15 37,863.58 640.45 9,990.00 - 480,548.33 91.41 12,686.69 56,430.17 480,548.33 91.41

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Pasco-Hernando Community College

Entries resi	Iting from bond issuance and refunding:	Debit	Credit
	expended Plant	<u> 2001t</u>	<u>Grount</u>
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bind 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 2015-2016 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	=	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
	() () () () () () () () () ()		
	funding for the 2015-2016 fiscal year.		
Fund 8 - De Account #	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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued i	nterest for the 2015-2016 fiscal year		
Year-end en	rias:	Debit	Credit
	expended Plant	<u>Debit</u>	Orcan
Account #	Description Description		
10100	Cash - Cash Disbursements	112,583.44	
04500	Due from Other Agencies	1,944.68	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	210.92	
27XXX	Deferred Revenues - Unavailable		1,944.68
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	\Mithheld\	112,197.20 597.16
	0&DS disbursements, investment earnings, and treasury fees.	vvia ii loid)	007.10
27XXX	Deferred Revenues - Unavailable - Prior Year	13,036.84	
42210	CO&DS Distributed	10,000.04	12,778.92
48100	Interest on Undistributed CO&DS		257.92
	Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	4,386.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		4,386.00
	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
	Description		
Account # 69000	<u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)	90,000.00	
Account # 69000 68530	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	88,150.00	
Account # 69000 68530	<u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)		
Account # 69000 68530	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	88,150.00	
Account # 69000 68530 64500	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	88,150.00	- 175 816 80
Account # 69000 68530 64500	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	88,150.00	- 175,816.80 33.45
Account # 69000 68530 64500 42210 48100	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	88,150.00	
Account # 69000 68530 64500 42210 48100 102XX To record de	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	88,150.00	33.45
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	88,150.00	33.45
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	88,150.00	33.45
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, relaadvance refuagent.	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	88,150.00	33.45
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fui	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	88,150.00	33.45
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun Plus:	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year	88,150.00	33.45 2,354.33 44,253.78
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenue	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year see - License Tag Fees Appropriation (MVLR)	88,150.00	33.45 2,354.33
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Plus: Revenu Revenu Refunde	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the - License Tag Fees Appropriation (MVLR) te - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	88,150.00	33.45 2,354.33 44,253.78 175,816.80
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Refunde Premiur	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings)	88,150.00	33.45 2,354.33 44,253.78 175,816.80
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Refunde Premiur Less:	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	88,150.00	33.45 2,354.33 44,253.78 175,816.80 33.45
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenu Revenu Refundur Premiur Less: Payme Interesi	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 reding 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 are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on or refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	88,150.00	33.45 2,354.33 44,253.78 175,816.80
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Refunda Premiur Less: Payme Interest Other S	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 are - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) and Debt (SBE Capital Outlay Bonds) arevices (Admin Charges - SBA)	88,150.00	33.45 2,354.33 44,253.78 175,816.80 33.45 - - 90,000.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliating Revenu Revenu Refundo Premiur Less: Paymee Interess Other S Paymer	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 are - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent	88,150.00	33.45 2,354.33 44,253.78 175,816.80 33.45 - 90,000.00 88,150.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenu Refundo Premiur Less: Payme Interes Other S Paymer Dues an	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 are - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) and Debt (SBE Capital Outlay Bonds) arevices (Admin Charges - SBA)	88,150.00	33.45 2,354.33 44,253.78 175,816.80 33.45 - 90,000.00 88,150.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Pensacola State College

Futuing requi			
	ting 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 2015-2016 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
	Revenue - License Tag Tees Appropriation (MVLIX)		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 8 - De	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 2015-2016 fiscal year.		
Fund 8 - Ret	rement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued in	Accrued Interest Payable Interest for the 2015-2016 fiscal year		-
	·		
Year-end ent		<u>Debit</u>	Credit
	expended Plant		
Account #	Description Cook Cook Dishurasments	07.055.60	
10100	Cash - Cash Disbursements Due from Other Agencies	97,955.63 2,922.68	
64500	Other Services (Admin Charges - State Treasury)	317.00	
68530	Interest		0.000.00
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		2,922.68 97,375.15
48100	Revenue - Interest and Divendends (Interest Earned on MVLR With	nheld)	897.48
To record CC	&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	13,112.94	
42210	CO&DS Distributed	,	12,696.85
48100	Interest on Undistributed CO&DS		416.09
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	rent Funds - Unrestricted		
Account #	<u> </u>		
	Description	6 591 78	
64500	<u> </u>	6,591.78	6,591.78
64500 42210 To record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	6,591.78	6,591.78
64500 42210 To record am	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	6,591.78	6,591.78
64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	6,591.78	6,591.78
64500 42210 To record am provided in A Fund 8 - Ret Account #	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		6,591.78
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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	275,000.00	6,591.78
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) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description		6,591.78
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) 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	275,000.00 50,696.15	6,591.78
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) 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	275,000.00 50,696.15	6,591.78
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) 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	275,000.00 50,696.15	6,591.78 - 315,068.40
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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	275,000.00 50,696.15	315,068.40 59.94
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	275,000.00 50,696.15	315,068.40
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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	275,000.00 50,696.15	315,068.40 59.94
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	275,000.00 50,696.15	315,068.40 59.94
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refui	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year	275,000.00 50,696.15	315,068.40 59.94
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refui agent.	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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	275,000.00 50,696.15	315,068.40 59.94
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refulagent. Reconciliation	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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	275,000.00 50,696.15	315,068.40 59.94 10,665.61
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refulagent. Reconciliation	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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	275,000.00 50,696.15	315,068.40 59.94
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenu	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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	275,000.00 50,696.15	27,484.03 315,068.40 59.94 27,484.03
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenur Revenur	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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	275,000.00 50,696.15	315,068.40 59.94 10,665.61 27,484.03
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refui agent. Reconciliation Revenur Revenur Refunder	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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	275,000.00 50,696.15	27,484.03 315,068.40 59.94 27,484.03
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refui agent. Reconciliation Revenur Revenur Refunder	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds	275,000.00 50,696.15	27,484.03 315,068.40 59.94 27,484.03
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur advance refur agent. Reconciliation Revenur Revenur Refunde Premiur Less: Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)	275,000.00 50,696.15	27,484.03 315,068.40 59.94 27,484.03 315,068.40 59.94
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunde Premiun Less: Paymee Interest	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: debalance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) debond proceeds no refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	275,000.00 50,696.15	27,484.03 315,068.40 59.94 27,484.03 315,068.40 59.94 275,000.00 50,696.15
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliatic Revenur Refunde Premium Less: Paymen Interest Other S Paymen	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds) Interest Capital Outlay Bonds	275,000.00 50,696.15	27,484.03 315,068.40 59.94 27,484.03 315,068.40 59.94
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. Reconciliatic Beginning fur Plus: Revenue Refunde Premium Less: Paymen Interest Other S Paymen Dues ar	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	275,000.00 50,696.15	27,484.03 315,068.40 59.94 27,484.03 315,068.40 59.94 275,000.00 50,696.15
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. Reconciliatic Beginning fur Plus: Revenue Refunde Premium Less: Paymen Interest Other S Paymen Dues ar	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	275,000.00 50,696.15	27,484.03 315,068.40 59.94 27,484.03 315,068.40 59.94 275,000.00 50,696.15

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Polk State College

Entries resul	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 2015-2016 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
	Nevertue - License Tag Tees Appropriation (MVLIX)		
No current re	funding for the 2015-2016 fiscal year.		
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)		-
	(Gilling Carlo Abordalo)		
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued in	nterest for the 2015-2016 fiscal year		
	·	B-L*	0
Year-end ent		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	81,339.82	
10100	Due from Other Agencies	1,713.23	
64500	Other Services (Admin Charges - State Treasury)	185.82	
68530 27XXX	Interest Deferred Revenues - Unavailable		1,713.23
	Revenue - License Tag Fees Appropriation (MVLR)		80,999.55
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	,
42210 48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld) 22,775.07	80,999.55
42210 48100 To record CC 27XXX 42210	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	,	80,999.55 526.09 22,502.38
42210 48100 To record CC 27XXX 42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	,	80,999.55 526.09 22,502.38
42210 48100 To record CC 27XXX 42210 48100 To record PY	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	,	80,999.55 526.09 22,502.38
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted	,	80,999.55 526.09 22,502.38
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	22,775.07	80,999.55 526.09 22,502.38
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	80,999.55 526.09
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	22,775.07	80,999.55 526.09 22,502.38 272.69
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,775.07	80,999.55 526.09 22,502.38 272.69
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,775.07	80,999.55 526.09 22,502.38 272.69
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am brovided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,775.07 3,864.00	80,999.55 526.09 22,502.38 272.69
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,775.07	80,999.55 526.09 22,502.38 272.69
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur 54500 42210 To record am provided in A Fund 8 - Reti 46500 68530	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur 54500 42210 To record am provided in A Fund 8 - Reti 46500 68530	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	22,775.07 3,864.00 161,000.00 11,886.60	80,999.55 526.09 22,502.38 272.69
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in A Fund 8 - Ret Account # 59000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00
42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refu	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in A Fund 8 - Ret Account # 39000 58530 54500 42210 48100 102XX To record det parnings, rela advance refu	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Reconciliatic Beginning fur	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refunated advance refunated advance refunated to Plus: Reconciliation	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 and provided in prior school year	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenue Revenue	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the - License Tag Fees Appropriation (MVLR) the - Interest and Divendends (SBA Sinking Fund Interest Earnings)	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00 167,944.78 31.95 4,962.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret 68000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenu Revenu Refunde	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 find 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 are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00 167,944.78 31.95 4,962.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenu Revenu Refunde Premiun	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the - License Tag Fees Appropriation (MVLR) the - Interest and Divendends (SBA Sinking Fund Interest Earnings)	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00 167,944.78 31.95 4,962.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premiun Less:	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 find 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 are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenur Revenur Revenur Revenur Refunde Premiun Less: Paymer Interest	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and balance as provided in prior school year Description Other Service Turnet Service, investment and balance as provided in prior school year Description Turnet Service, investment of Indebtedness: Description T	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00 - 167,944.78 31.95 4,962.00 6,508.12 167,944.78 31.95
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premiun Less: Paymer Interest Other So	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00 - 167,944.78 31.95 4,962.00 - 167,944.78 31.95
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiun Less: Paymer Interest Other Sc Paymen	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and balance as provided in prior school year Description Other Service Turnet Service, investment and balance as provided in prior school year Description Turnet Service, investment of Indebtedness: Description T	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00 - 167,944.78 31.95 4,962.00 6,508.12 167,944.78 31.95
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret 69900 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiun Less: Paymer Interest Other Sr Paymer Dues an	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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 the - License Tag Fees Appropriation (MVLR) te - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds The of Debt Principal (SBE Capital Outlay Bonds) The of Debt Principal (SBE Capital Outl	22,775.07 3,864.00 161,000.00 11,886.60 52.13	80,999.55 526.09 22,502.38 272.69 3,864.00 - 167,944.78 31.95 4,962.00 6,508.12 167,944.78 31.95

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 St. Johns River State College

	St. Johns River State 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 2015-2016 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	_	_
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No current re	funding for the 2015-2016 fiscal year.		
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 advanced	refunding for the 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2015-2016 fiscal year		-
140 accided ii	increase for the 2010-2010 hadar year		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	158,600.41	
	Due from Other Agencies	4 000 44	
0.4500		1,069.44	
64500 68530	Other Services (Admin Charges - State Treasury)	115.99	
64500 68530 27XXX	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	,	1,069.44
68530	Interest	,	,
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF)	115.99	158,388.00
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	115.99	1,069.44 158,388.00 328.40
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF)	115.99	158,388.00
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.	115.99	158,388.00 328.40
68530 27XXX 42210 48100 To record CC 27XXX 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	115.99	158,388.00 328.40 23,105.55
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	115.99	158,388.00 328.40 23,105.55
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	115.99	158,388.00 328.40 23,105.55
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description	115.99	158,388.00 328.40 23,105.55
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 refuladed and approvided in A Reconciliation and the plus: Reconciliation 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Tees Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Tees Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Tees Tag Fees Appropriation (MVLR) SBA Sinking Fund B - Retirement of Indebtedness: The Day Tees Appropriation (MVLR) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings)	115.99 R Withheld) 23,268.41	158,388.00 328.40 23,105.55 162.80
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenur Revenur Revenur Refunde Premiun	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industs withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Description Description Payments of Debt With Fiscal Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Description Description Description Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) Description	115.99 R Withheld) 23,268.41	158,388.00 328.40 23,105.55 162.80
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 Reconciliatic Beginning fur Plus: Revenue Refunde Premiun Less:	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	115.99 R Withheld) 23,268.41	158,388.00 328.40 23,105.55 162.80
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 59000 58530 64500 42210 Recondiliation 102XX To record del earnings, rela advance refunde earnings, rela ende earnings, ende earnings, rela ende earnings, end	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Tees Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Tees Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Tees Tag Fees Appropriation (MVLR) SBA Sinking Fund B - Retirement of Indebtedness: The Day Tees Appropriation (MVLR) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings)	115.99 R Withheld) 23,268.41	158,388.00 328.40 23,105.55 162.80
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 639000 58530 64500 42210 4210 48100 102XX To record del earnings, rela eadvance refundad advance refundagent. Revenur Revenur Revenur Revenur Refunde Premiun Less: Paymen Interest	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 e - License Tag Fees Appropriation (MVLR) a Interest and Divendends (SBA Sinking Fund Interest Earnings) and both of Debt Principal (SBE Capital Outlay Bonds)	115.99 R Withheld) 23,268.41	158,388.00 328.40 23,105.55 162.86
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 58530 64500 42210 48100 102XX To record delearnings, relaadvance refuraded advance refuraded in A Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Description Revenue - License Tag Fees Appropriation (MVLR) Description De	115.99 R Withheld) 23,268.41	158,388.00 328.40 23,105.55 162.80
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in A Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record delearnings, relaadvance refundadvance refundagent. Revenur, Revenur, Refunde Premium Less: Paymen Interest Other S Paymen Dues ar	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in Prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and both to Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds to f Debt Principal donds escrow agent and fees on refunded bonds (admin and underwriter fees)	115.99 R Withheld) 23,268.41	158,388.00 328.40 23,105.55 162.86
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in A Fund 8 - Ret Account # 59000 58530 54500 42210 Grecord del parnings, rela advance refur advance refur agent. Revenur Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industs withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tist to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	115.99 R Withheld) 23,268.41	158,388.00 328.40 23,105.55 162.86

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016

St. Petersburg College Entries resulting from bond issuance and refunding: Debit Credit Fund 7 - Unexpended 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 money bond issues for the 2015-2016 fiscal year. Fund 8 - Debt Service Current Bond Refunding Account # Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR) No current refunding for the 2015-2016 fiscal year. Fund 8 - Debt 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 2015-2016 fiscal year. Fund 8 - Retirement of Indebtedness Account # Description Cash Accrued Interest Payable No accrued interest for the 2015-2016 fiscal year Year-end entries: Debit Credit Fund 7 - Unexpended Plant Description Account # Cash - Cash Disbursements 233,313.68 10100 Due from Other Agencies 4,299.05 Other Services (Admin Charges - State Treasury) 64500 466.28 68530 Interest 27XXX Deferred Revenues - Unavailable 4.299.05 42210 Revenue - License Tag Fees Appropriation (MVLR) 232.459.84 Revenue - Interest and Divendends (Interest Earned on MVLR Withheld) 48100 1.320.12 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 42210 CO&DS Distributed 35 624 66 Interest on Undistributed CO&DS 48100 627.19 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and Fund 1 - Current Funds - Unrestricted Description Account # 64500 Other Services (Admin Charges - DOE) 9,696.00 42210 Revenue - License Tag Fees Appropriation (MVLR) To record amounts withheld from MVLR for actual administration fees as 9.696.00 provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 8 - Retirement of Indebtedness Description Account # Payment of Debt Principal (SBE Capital Outlay Bonds) 290.000.00 Interest on Debt (SBE Capital Outlay Bonds) 68530 121.675.00 64500 SBA Sinking Fund Administration Fees 125.48 Payments to Refunding Bond Escrow Accrued Interest Pavable Cash with Fiscal/Service Agents 42210 Revenue - License Tag Fees Appropriation (MVLR) 404.244.16 SBA Sinking Fund Earnings 48100 76.90 Investments - Cash Equivalent (SBA) 7,479.42 To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow Reconciliation of activity in Fund 8 - Retirement of Indebtedness: Beginning fund balance as provided in prior school year 61,238.10 Plus: 404,244.16 Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) 76.90 Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principal (SBE Capital Outlay Bonds) 290,000.00 Interest on Debt (SBE Capital Outlay Bonds) 121,675.00 Other Services (Admin Charges - SBA) 125.48 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees)

53,758.68

Discount on refunded bonds

Ending fund balance

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Santa Fe College

	ting from bond issuance and refunding:		
		<u>Debit</u>	<u>Credit</u>
Account #	expended Plant		
	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 2015-2016 fiscal year.		
	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
	revenue Electise ray rees Appropriation (WVER)		
No current re	funding for the 2015-2016 fiscal year.		
Fund 8 - Del	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 - 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 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	-
No accrued ir	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	309,735.34	
04500	Due from Other Agencies	2,593.79	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	281.33	
	Deferred Revenues - Unavailable		2,593.79
27XXX			
42210	Revenue - License Tag Fees Appropriation (MVLR)	2 Withhold	309,220.18
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.	R Withheld)	309,220.18 796.49
	Revenue - Interest and Divendends (Interest Earned on MVLF & DS disbursements, investment earnings, and treasury fees.	·	
42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLF	23,300.47	796.49
42210 48100 To record CC 27XXX 42210	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	·	
42210 48100 To record CC 27XXX 42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	·	796.49 22,910.75
42210 48100 To record CC 27XXX 42210 48100 To record PY	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	·	796.49 22,910.75
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	23,300.47	796.49 22,910.75
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500	Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	·	796.49 22,910.75 389.72
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47	796.49 22,910.75
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47	796.49 22,910.75 389.72
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47	796.49 22,910.75 389.72
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00	796.49 22,910.75 389.72
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00	796.49 22,910.75 389.72
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00	796.49 22,910.75 389.72
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88	796.49 22,910.75 389.72
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 689000 68530 64500 42210 48100 102XX To record det earnings, rela	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refu	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 4210 To record det earnings, rela advance reful	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
42210 48100 To record CC 27XXX 42210 48100 To record PY 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 det earnings, rela advance refur agent. Reconciliation Beginning fur	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus:	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur	Revenue - Interest and Divendends (Interest Earned on MVLF & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 689000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Revenur	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde Premiun	Revenue - Interest and Divendends (Interest Earned on MVLF & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premiun Less:	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14 3,029.99 72,846.49 13.86
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenur Revenur Revenur Revenur Revenur Refunde Premiun Less: Paymer	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 689000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenue Refunde Premiun Less: Paymer Interest Other Sc	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 5,850.00 72,846.49 13.86 2,349.14 3,029.99 72,846.49 13.86
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiun Less: Paymer Interest Other So Paymen	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 5,850.00 3,029.99 72,846.49 13.86 - 70,000.00 5,186.88
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiun Less: Paymer Interest Other So Paymen Dues an	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 5,850.00 3,029.99 72,846.49 13.86 - 70,000.00 5,186.88
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00	22,910 389
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
#2210 #8100 Fo record CC #27XXX #2210 #8100 Fo record PY Fund 1 - Cur #34500 #2210 Fo record am provided in A Fund 8 - Ret #36500 #36500 #36500	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
#2210 #8100 Fo record CC #27XXX #2210 #8100 Fo record PY #4000 #2210 Fo record am #5000 #2210 Fo record am #5000 #2210 #5000 #50	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
#2210 #8100 Fo record CC #27XXX #2210 #8100 Fo record PY #4400 Fo record #454500 #2210 Fo record am #50000 #64500	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance refui	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus:	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 689000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenu	Revenue - Interest and Divendends (Interest Earned on MVLF & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenue Revenue	Revenue - Interest and Divendends (Interest Earned on MVLF & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde Premiun Less:	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 72,846.49 13.86 2,349.14 3,029.99 72,846.49 13.86
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenur Revenur Revenur Revenur Revenur Refunde Premiun Less: Paymer	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 5,850.00 72,846.49 13.86 2,349.14 3,029.99 72,846.49 13.86
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Revenur Refunde Premiun Less: Paymer Interest	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 5,850.00 3,029.99 72,846.49 13.86 - 70,000.00 5,186.88
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premiun Less: Paymer Interest Other Sc	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 5,850.00 3,029.99 72,846.49 13.86 - 70,000.00 5,186.88
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiun Less: Paymer Interes Other S Paymen	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 5,850.00 3,029.99 72,846.49 13.86 - 70,000.00 5,186.88
42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiun Less: Paymer Interest Other So Paymen Dues an	Revenue - Interest and Divendends (Interest Earned on MVLF 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds on tof Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) envices (Admin Charges - SBA) to to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) to no refunded bonds	23,300.47 5,850.00 70,000.00 5,186.88 22.61	796.49 22,910.75 389.72 5,850.00 5,850.00 3,029.99 72,846.49 13.86 - 70,000.00 5,186.88

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Seminole State College of Florida

			Credit
Entries result	ting from bond issuance and refunding:	Debit	CIEUIL
	expended Plant	<u></u>	
Account #	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	by bond issues for the 2015-2016 fiscal year.		
	t Service Current Bond Refunding		
Account #	Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No current ref	runding for the 2015-2016 fiscal year.		
Fund 8 - Deb	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 2015-2016 fiscal year.		
	rement of Indebtedness		
Account #	Description		
000uiii #	Cash	-	
	Accrued Interest Payable		-
No accrued in	sterest for the 2015-2016 fiscal year		
Year-end ent	rios:	Debit	Credit
		Debit	Credit
	xpended Plant		
Account #	Description	000 050 40	
	Description Cash - Cash Disbursements	226,959.46 3.054.02	
Account # 10100	Description Cash - Cash Disbursements Due from Other Agencies	226,959.46 3,054.02 331.24	
Account #	Description Cash - Cash Disbursements	3,054.02	
Account # 10100 64500 68530 27XXX	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	3,054.02	3,054.02
Account # 10100 64500 68530 27XXX 42210	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	3,054.02 331.24	226,352.89
Account # 10100 64500 68530 27XXX 42210 48100	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	3,054.02 331.24	
Account # 10100 64500 68530 27XXX 42210 48100	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	3,054.02 331.24	226,352.89
Account # 10100 64500 68530 27XXX 42210 48100	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	3,054.02 331.24	226,352.89
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	3,054.02 331.24 ? Withheld)	226,352.89 937.81 24,560.98
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	3,054.02 331.24 ? Withheld)	226,352.89 937.81
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	3,054.02 331.24 ? Withheld)	226,352.89 937.81 24,560.98
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	3,054.02 331.24 ? Withheld)	226,352.89 937.81 24,560.98
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curl Account #	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	3,054.02 331.24 R Withheld) 25,001.45	226,352.89 937.81 24,560.98
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curr Account # 64500	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	3,054.02 331.24 ? Withheld)	226,352.89 937.81 24,560.98 440.47
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curr Account # 64500 42210	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,054.02 331.24 R Withheld) 25,001.45	226,352.89 937.81 24,560.98
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curr Account # 64500 42210 To record amo	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	3,054.02 331.24 R Withheld) 25,001.45	226,352.89 937.81 24,560.98 440.47
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Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curl Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account #	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description	3,054.02 331.24 R Withheld) 25,001.45	226,352.89 937.81 24,560.98 440.47
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curr Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	3,054.02 331.24 R Withheld) 25,001.45 6,888.00	226,352.89 937.81 24,560.98 440.47
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curr Account # 64500 42210 To record amo provided in Ar Fund 8 - Reti Account # 69000 68530	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description	3,054.02 331.24 R Withheld) 25,001.45	226,352.89 937.81 24,560.98 440.47
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Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curi Account # 64500 42210 To record amo provided in Ar Fund 8 - Reti Account # 69000 68530 64500	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00
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Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00
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Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 70 record PY Fund 1 - Curi Account # 64500 42210 To record amo provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 4210 4210 4210 4210 4210 4210 4	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Revenue - Interest and Divendends (Interest Earned on MVLR) & Revenue - Interest and Divendends (Interest Earned on MVLR) & Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year riding cash with fiscal agent to payments of refunded bonds escrow	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 70 record PY Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 42210 4210 4210 4210 4210 4210	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Revenue - Interest and Divendends (Interest Earned on MVLR) & Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00
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Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 102XX To record debearnings, relat advance refur agent. Reconciliatio Beginning fun Plus:	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Revenue - Interest and Divendends (Interest Earned on MVLR) & Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curl Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, related advance refured advance refured advance refured advance refured account # Reconciliatio Beginning fun Plus: Revenue Revenue	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year rading cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curr Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, related advance refur agent. Reconciliatio Beginning fun Plus: Revenue Revenue Refunde	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Interest and Divendends (SBA Sinking Fund Interest Earnings) d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00 - 222,209.11 42.27 5,070.28 27,252.90 222,209.11
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curi Account # 64500 42210 To record ame provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, related advance refured advance refured advance refured advance refured account # Reconciliatio Beginning fun Plus: Revenue Refunde Premium	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year rading cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00 222,209.11 42.27 5,070.28 27,252.90 222,209.11 42.27
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curl Account # 64500 42210 To record ame provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 To record deb earnings, relat advance refur agent. Reconciliatio Beginning fun Plus: Revenue Refunde Premium Less:	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) 3- Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 To record debearnings, related advance refur advance refur agent. Revenue Refunde Premium Less: Paymen	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow In of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on or refunded bonds	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00 - 222,209.11 42.27 5,070.28 - 27,252.90 222,209.11 42.27
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, relat advance refur advance refur agent. Reconciliatio Beginning fun Plus: Revenue Refunde Premium Less: Paymen Interest	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted 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: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) 3- Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00 222,209.11 42.27 5,070.28 27,252.90 222,209.11 42.27
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curr Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, relar advance refur agent. Reconciliatio Beginning fun Plus: Revenue Refunde Premium Less: Payment Interest Other Se Payment	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year riding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) D - Interest and Divendends (SBA Sinking Fund Interest Earnings) of bond proceeds On refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) at to febt Principal (SBE Capital Outlay Bonds) at to refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) at to refunded bonds escrow agent	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00 222,209.11 42.27 5,070.28 27,252.90 222,209.11 42.27
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curr Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, related advance refur agent. Revenue Refunde Premium Less: Payment Interest Other Se Payment Dues and	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow and factivity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) 2 - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds and or refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) and refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) are or Deferred Revenue and transfer of prior year and provided bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00 222,209.11 42.27 5,070.28 27,252.90 222,209.11 42.27
Account # 10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY Fund 1 - Curr Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, related advance refur agent. Revenue Refunde Premium Less: Payment Interest Other Se Payment Dues and	Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow Interest and Divendends (SBA Sinking Fund Interest Earnings) do balance as provided in prior school year Description The Common of the C	3,054.02 331.24 R Withheld) 25,001.45 6,888.00 174,000.00 53,252.68 68.98	226,352.89 937.81 24,560.98 440.47 6,888.00 222,209.11 42.27 5,070.28 27,252.90 222,209.11 42.27

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 South Florida State College

Entries resul	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 2015-2016 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
	Trevende Election ray recomprepatation (wivery)		
No current ref	funding for the 2015-2016 fiscal year.		
Fund 8 - Del	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 - 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 2015-2016 fiscal year.		
Fund 8 - Reti	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
	expended Plant	Dobit	<u> oroun</u>
Account #	Description		
10100	Cash - Cash Disbursements	62,335.48	
	Due from Other Agencies	420.33	
	Other Services (Admin Charges - State Treasury)		
		45.59	
68530	Interest Deferred Revenues - Unavailable	45.59	420.33
68530 27XXX 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		62,252.00
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)		62,252.00
68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.	Withheld)	62,252.00
68530 27XXX 42210 48100 To record CC 27XXX	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		62,252.00 129.07
68530 27XXX 42210 48100 To record CC 27XXX 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.	Withheld)	62,252.00 129.07 8,812.35
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	Withheld)	62,252.00 129.07
27XXX 42210 48100 To record PY	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Withheld)	129.07 8,812.35
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account #	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	Withheld) 8,874.46	62,252.00 129.07 8,812.35
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 28.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	Withheld)	62,252.00 129.07 8,812.35 62.11
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description	Withheld) 8,874.46	62,252.00 129.07 8,812.35
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY 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 MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	Withheld) 8,874.46	62,252.00 129.07 8,812.35 62.11
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	Withheld) 8,874.46	62,252.00 129.07 8,812.35 62.11
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58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in Air Fund 8 - Reti Account # 59000	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds)	Withheld) 8,874.46	62,252.00 129.07 8,812.35 62.11
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premium Less: Paymen Interest Other Sc Paymen Dues an	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) b - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided bonds and or refunded bonds and or refunded bonds beto fine the fine	Withheld) 8,874.46	62,252.00 129.07 8,812.35 62.11

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Tallahassee Community College

Entries resul			
	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 2015-2016 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLR)		-
No current re	funding for the 2015-2016 fiscal year.		
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 advanced	refunding for the 2015-2016 fiscal year		
	refunding for the 2015-2016 fiscal year. irement of Indebtedness		
Fund 8 - Ret Account #	Description		
	Cash	-	
No comund in	Accrued Interest Payable		-
No accided ii	nterest for the 2015-2016 fiscal year		
Year-end ent		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	40,631.63	
10100	Due from Other Agencies	3,347.97	
64500	Other Services (Admin Charges - State Treasury)	363.13	
68530 27XXX	Interest Deferred Revenues - Unavailable		3,347.97
42210	Revenue - License Tag Fees Appropriation (MVLR)		39,966.68
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	1,028.08
	•		
27XXX			
42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	13,565.89	13.108.37
48100	CO&DS Distributed Interest on Undistributed CO&DS	13,565.89	13,108.37 457.52
48100 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	13,565.89	
48100 To record PY Fund 1 - Cur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted	13,565.89	
48100 To record PY Fund 1 - Cur <u>Account #</u>	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description	,	
48100 To record PY Fund 1 - Cur Account # 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	13,565.89 7,550.97	
48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as	,	457.52
48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.	,	457.52
48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.	,	457.52
48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	,	457.52
48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	7,550.97 321,000.00 137,700.53	457.52
48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	7,550.97	457.52
48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	7,550.97 321,000.00 137,700.53	457.52
48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as Ticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,550.97 321,000.00 137,700.53	457.52 7,550.97
48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	7,550.97 321,000.00 137,700.53	7,550.97 7,550.97 - 449,317.85 85.47
48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	7,550.97 321,000.00 137,700.53	457.52 7,550.97 - 449,317.85
48100 To record PY 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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) Service payments, MVLR withheld for debt service, investment	7,550.97 321,000.00 137,700.53	7,550.97 7,550.97 - 449,317.85 85.47
48100 To record PY 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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)	7,550.97 321,000.00 137,700.53	457.52 7,550.97 - 449,317.85 85.47
48100 To record PY 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 refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	7,550.97 321,000.00 137,700.53	7,550.97 7,550.97 - 449,317.85 85.47
48100 To record PY 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.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	7,550.97 321,000.00 137,700.53	457.52 7,550.97 - 449,317.85 85.47
48100 To record PY 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 refur agent. Reconciliation Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	7,550.97 321,000.00 137,700.53	7,550.97 7,550.97 - 449,317.85 85.47
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 reful agent. Reconciliation Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 On of activity in Fund 8 - Retirement of Indebtedness: Indicated fees, reversal of approvided in prior school year	7,550.97 321,000.00 137,700.53	457.52 7,550.97 449,317.85 85.47 9,436.68
48100 To record PY 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 refur agent. Reconciliatic Beginning fur Plus: Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Total Cash Cash Cash Cash Cash Cash Cash Cash	7,550.97 321,000.00 137,700.53	7,550.97 7,550.97 449,317.85 85.47 9,436.68
48100 To record PY 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. Reconciliation Revenur Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 On of activity in Fund 8 - Retirement of Indebtedness: The License Tag Fees Appropriation (MVLR) The License Tag Fees Appro	7,550.97 321,000.00 137,700.53	457.52 7,550.97 7,550.97 449,317.85 85.47 9,436.68 69,845.69 449,317.85
48100 To record PY 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. Reconciliatic Beginning fur Plus: Revenu Revenu Refunde Premiun	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Description Description Payment of Indebtedness: Description Des	7,550.97 321,000.00 137,700.53	457.52 7,550.97 7,550.97 449,317.85 85.47 9,436.68 69,845.69 449,317.85
48100 To record PY 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 refur agent. Reconciliatic Beginning fur Plus: Revenur Refundac Premiun Less: Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 For of activity in Fund 8 - Retirement of Indebtedness: Indicated fees, reversal of accrued in prior school year and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds in on refunded bonds The of Debt Principal (SBE Capital Outlay Bonds)	7,550.97 321,000.00 137,700.53	457.52 7,550.97 7,550.97 449,317.85 85.47 9,436.68 449,317.85 85.47 - - 321,000.00
48100 To record PY 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. Reconciliation Beginning fur Plus: Revenu Revenu Revenu Refunde Premiun Less: Paymet Interest	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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: Indicate the service of the servic	7,550.97 321,000.00 137,700.53	457.52 7,550.97 7,550.97 449,317.85 85.47 9,436.68 449,317.85 85.47 - - 321,000.00 137,700.53
48100 To record PY 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. Reconciliation Beginning fur Plus: Revenue Refunde Premiun Less: Paymer Interest Other S	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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: and balance as provided in prior school year and be a capital Outlay Bonds (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	7,550.97 321,000.00 137,700.53	457.52 7,550.97 7,550.97 449,317.85 85.47 9,436.68 449,317.85 85.47 - - 321,000.00
48100 To record PY 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. Revenul Revenul Revenul Revenul Revenul Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tourists 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Tourist State of Payable Tourist State of Paya	7,550.97 321,000.00 137,700.53	457.52 7,550.97 7,550.97 449,317.85 85.47 9,436.68 449,317.85 85.47 - - 321,000.00 137,700.53
48100 To record PY 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. Revenul Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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) On 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 For of activity in Fund 8 - Retirement of Indebtedness: The License Tag Fees Appropriation (MVLR) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Debt Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The Obet Obet Obet Obet SBA) The Obet Obet Obet Obet Obet Obet Obet Obe	7,550.97 321,000.00 137,700.53	457.52 7,550.97 7,550.97 449,317.85 85.47 9,436.68 449,317.85 85.47 - - 321,000.00 137,700.53

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Valencia College

	Valencia College		
Entries resu	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 2015-2016 fiscal year.		
Fund 8 - Dek	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Revenue - License Tag Fees Appropriation (MVLR)		-
	revenue - License Tag Tees Appropriation (MVLIX)		
No current re	funding for the 2015-2016 fiscal year.		
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)		-
	(2.1.1.		
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	=	_
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end en	· ·	Dabit	Cradit
		<u>Debit</u>	Credit
	Pageinting		
Account # 10100	Description Cash - Cash Disbursements	421,374.37	
	Due from Other Agencies	7,467.46	
64500	Other Services (Admin Charges - State Treasury)	809.93	
68530 27XXX	Interest Deferred Revenues - Unavailable		7,467.46
42210	Revenue - License Tag Fees Appropriation (MVLR)		419,891.24
48100 T	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	2,293.06
ro recora CC			
	D&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	53,557.62	
42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	53,557.62	
42210 48100	Deferred Revenues - Unavailable - Prior Year	53,557.62	
42210 48100 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	53,557.62	
42210 48100 To record PY Fund 1 - Cur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted	53,557.62	
42210 48100 To record PY Fund 1 - Cur Account # 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	53,557.62 16,842.00	
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	, ,	1,030.17
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as	, ,	
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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.	, ,	1,030.17
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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. irrement of Indebtedness	, ,	1,030.17
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted 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.	, ,	1,030.17
42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	16,842.00 496,000.00 182,699.46	1,030.17
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	16,842.00 496,000.00	1,030.17
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	16,842.00 496,000.00 182,699.46	1,030.17
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	16,842.00 496,000.00 182,699.46	1,030.17
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	16,842.00 496,000.00 182,699.46	1,030.17 16,842.00
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	16,842.00 496,000.00 182,699.46	
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	16,842.00 496,000.00 182,699.46	1,030.17 16,842.00 - 661,691.76 125.87
42210 48100 To record PY 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 Payments on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description	16,842.00 496,000.00 182,699.46	1,030.17 16,842.00 - 661,691.76 125.87
42210 48100 To record PY Fund 1 - Cur Account # 54500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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	16,842.00 496,000.00 182,699.46	1,030.17 16,842.00 - 661,691.76 125.87
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 59000 58530 64500 42210 42210 42210 42210 4200 42210 4200 42210 4200 420	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the service payments, MVLR withheld for debt service, investment and of the payments of refunded bonds escrow and of the service investment of the payments of refunded bonds escrow	16,842.00 496,000.00 182,699.46	1,030.17 16,842.00 - 661,691.76 125.87
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 4000 4000 4000 4000 4000 4000 4	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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:	16,842.00 496,000.00 182,699.46	1,030.17 16,842.00 16,691.76 125.87 17,087.22
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 63000 63530 64500 42210 4210 4210 4210 4210 4210 4210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 the service payments, MVLR withheld for debt service, investment and of the payments of refunded bonds escrow and of the service investment of the payments of refunded bonds escrow	16,842.00 496,000.00 182,699.46	1,030.17 16,842.00 - 661,691.76 125.87
42210 48100 To record PY Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted 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. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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:	16,842.00 496,000.00 182,699.46	1,030.17 16,842.00 16,691.76 125.87 17,087.22
42210 48100 To record PY 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. Reconciliatic Beginning fur Plus: Revenu Revenu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 For of activity in Fund 8 - Retirement of Indebtedness: Indebta Divendends (SBA Sinking Fund Interest Earnings)	16,842.00 496,000.00 182,699.46	1,030.17 16,842.00 16,842.00 - 661,691.76 125.87 17,087.22
42210 48100 To record PY 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. Reconciliation Revenu Revenu Refunda	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts 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 Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 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 and Divendends (SBA Sinking Fund Interest Earnings) Bed bond proceeds	16,842.00 496,000.00 182,699.46	1,030.17 16,842.00 16,842.00 - 661,691.76 125.87 17,087.22 94,184.91 661,691.76
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