Eastern Florida State College

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
	Description		
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 new mon	Premium on Sale of Bonds ey bond issues for the 2017-2018 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No ourront b	and refunding for 2017-2018 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2017-18 fiscal year.		
	Description		
Account #	<u>Description</u> Cash	-	
N	Accrued Interest Payable		-
No accrued li	nterest for the 2017-2018 fiscal year		
Year-end en		<u>Debit</u>	<u>Credi</u>
	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	453,945.49	
	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	409.85	
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF	2 Withheld)	448,257.82 6,097.52
	%DS disbursements, investment earnings, and treasury fees.	(Withinking)	0,007.01
27XXX	Deferred Revenues - Unavailable - Prior Year	_	
42210	CO&DS Distributed		-
48100 To record DV	Interest on Undistributed CO&DS		-
investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	7,487.10	7 407 40
42210 To record arr	nounts withheld from MVLR for actual administration fees as		7,487.10
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description	10 000 00	
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	42,000.00 2,450.00	
64500	SBA Sinking Fund Administration Fees	31.30	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	_	43,395.08 260.07
	Investments - Cash Equivalent (SBA)	-	826.1
102XX	bt service payments, MVLR withheld for debt service, investment		
102XX To record de	ted fees reversel of corrugal interact, and transfer of prior veer		
102XX To record de earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
102XX To record de earnings, rela	nding cash with fiscal agent to payments of refunded bonds escrow		
102XX To record de earnings, rela advance refu agent.	nding cash with fiscal agent to payments of refunded bonds escrow		
102XX To record de earnings, rela advance refu agent. Reconciliatio	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:		1.246.64
102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year		1,246.64
102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)		43,395.08
102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Revenu	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year		43,395.08
102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Revenu Refundo Premiur	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		43,395.08
102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Revenu Revenu Premiur Less:	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		
102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refundo Premiur Less: Paymer Interest	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		43,395.08 260.07 - 42,000.00 2,450.00
102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: Revenu Revenu Revenu Refunda Premiur Less: Paymer Interest Other S	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		43,395.08 260.07 - - 42,000.00
102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Revenu Revenu Revenu Ress: Paymer Interest Other S Paymer Dues ar	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		43,395.08 260.07 - 42,000.00 2,450.00
102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Revenu Revenu Revenu Ress: Paymer Interest Other S Paymer Dues ar	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on 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 nd fees on refunded bonds (admin and underwriter fees) at on refunded bonds		43,395.08 260.07 - 42,000.00 2,450.00

Broward College

Fund 7 - Un	Iting from bond issuance and refunding:	Debit	Credit
	expended Plant		
Account #	Description		
<u>/////////////////////////////////////</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 2017-2018 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for 2017-2018 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 - underwinter'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 advance	hand refunding for the 2017-18 fiscal year		
	bond refunding for the 2017-18 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	
No accrued i	nterest for the 2017-2018 fiscal year		-
	•		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	423,123.15	
64500	Due from Other Agencies	- 834.91	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	034.91	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		411,536.77
48100	Revenue - Interest and Divendends (Interest Earned on MVLR V	Vithheld)	12,421.29
	D&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record Ph investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	5		
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	Description		
64500			
12210	Other Services (Admin Charges - DOE)	15,252.00	15 252 00
42210 To record an	Revenue - License Tag Fees Appropriation (MVLR)	15,252.00	15,252.00
To record an		15,252.00	15,252.00
To record an provided in A	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.	15,252.00	15,252.00
To record an provided in <i>P</i>	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	15,252.00	15,252.00
To record an provided in <i>A</i> Fund 8 - Ret Account #	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. <u>irrement of Indebtedness</u> <u>Description</u>		15,252.00
To record an provided in <i>P</i>	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	15,252.00 571,000.00 33,300.00	15,252.00
To record an provided in <i>A</i> Fund 8 - Ret Account # 69000	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as witcle 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	571,000.00	15,252.00
To record an provided in <i>A</i> Fund 8 - Ret <u>Account #</u> 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	571,000.00 33,300.00	15,252.00
To record an provided in <i>A</i> Fund 8 - Ret <u>Account #</u> 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as witcle 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	571,000.00 33,300.00	15,252.00
To record an provided in <i>A</i> Fund 8 - Ret <u>Account #</u> 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	571,000.00 33,300.00	15,252.00
To record an provided in <i>A</i> <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as witcle 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	571,000.00 33,300.00	
To record an provided in <i>A</i> <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	571,000.00 33,300.00	590,011.23
To record an provided in <i>A</i> Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	571,000.00 33,300.00	- 590,011.23 3,535.93
To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	571,000.00 33,300.00	- 590,011.23 3,535.93
To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	571,000.00 33,300.00	- 590,011.23 3,535.93
To record an provided in A <u>Fund 8 - Rev</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent.	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	571,000.00 33,300.00	- 590,011.23 3,535.93
To record an provided in A <u>Fund 8 - Rev</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent.	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	571,000.00 33,300.00	- 590,011.23 3,535.93
To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	571,000.00 33,300.00	- 590,011.23 3,535.93
To record an provided in A <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus:	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	571,000.00 33,300.00	
To record an provided in A <u>Fund 8 - Rer</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus: Revenu	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year ne - License Tag Fees Appropriation (MVLR)	571,000.00 33,300.00	
To record an provided in A <u>Fund 8 - Rer</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus: Revenu Revenu	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - Interest and Divendends (SBA Sinking Fund Interest Earnings)	571,000.00 33,300.00	
To record an provided in A <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Plus: Revenu Revenu Revenu Refund	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year ne - License Tag Fees Appropriation (MVLR)	571,000.00 33,300.00	
To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: Revenu Revenu Refund Premiu Less:	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) te - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds	571,000.00 33,300.00	- 590,011.23 3,535.93 11,178.44 16,891.17 590,011.23 3,535.93 - -
To record an provided in A <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. <u>Reconciliatii</u> Beginning fu Plus: Revenu Revenu Revenu Refund Premiu Less: Paymei	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year ne - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds)	571,000.00 33,300.00	
To record an provided in A <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. <u>Reconciliatii</u> Beginning fu Plus: Revenu Revenu Refund Premiu Less: Paymei Interest	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year ne - License Tag Fees Appropriation (MVLR) le - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	571,000.00 33,300.00	
To record an provided in A <u>Fund 8 - Rer</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: Revenu Refund Premiu Less: Paymer Interest Other S	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year ne - License Tag Fees Appropriation (MVLR) te - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	571,000.00 33,300.00	
To record an provided in A <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: Revenu Refund Premiu Less: Paymei Interest Other S Paymei	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year ne - License Tag Fees Appropriation (MVLR) le - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	571,000.00 33,300.00	
To record an provided in A <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Plus: Revenu Refund Premiu Less: Paymei Interest Other S Paymei Dues a	Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) te - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) tervices (Admin Charges - SBA) ths to refunded bonds escrow agent th of refunded bonds (admin and underwriter fees) at on refunded bonds	571,000.00 33,300.00	

College of Central Florida

Entries resu	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
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 2017-2018 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 Accrued Interest Payable (Sinking Fund Accruals)		-
	· · · · · · · · · · · · · · · · · · ·		
No current bo	ond refunding for 2017-2018 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 advance b	bond refunding for the 2017-18 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	-
No accrued ir	nterest for the 2017-2018 fiscal year		
Year-end ent	ries:	Debit	Credit
	expended Plant	<u></u>	<u></u>
Account #	Description		
10100	Cash - Cash Disbursements	204,061.69	
	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	168.16	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		201,728.00
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLI &DS disbursements, investment earnings, and treasury fees.	R Withheld)	2,501.85
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea	arnings.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,072.00	3 073 00
	iounts withheld from MVLR for actual administration (MVLR)		3,072.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		-
42210 48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		
advance refu	nang cash war nooar agont to payments of refutitued bolids escilow		
agent.	on of activity in Fund 8 - Potiromont of Indebtodnood		
agent. Reconciliatio	on of activity in Fund 8 - Retirement of Indebtedness:		-
agent. Reconciliatio Beginning fur	on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year		
agent. Reconciliatio Beginning fur Plus:			-
agent. Reconciliation Beginning fur Plus: Revenu Revenu	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		- - -
agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		- - -
agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymen	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds it of Debt Principal (SBE Capital Outlay Bonds)		
agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunda Premiur Less: Paymen Interest	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds it of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		- - - -
agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premium Less: Paymen Interest Other So	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds it of Debt Principal (SBE Capital Outlay Bonds)		- - - - - -
agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymen Interest Other So Paymen Dues ar	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds it of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) its to refunded bonds escrow agent ad fees on refunded bonds (admin and underwriter fees)		
agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymen Interest Other So Paymen Dues ar	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) tt on refunded bonds		

Chipola College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
<u> Fund 8 - Del</u>	bt 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 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)		-
Naatu			
	bond refunding for the 2017-18 fiscal year. tirement of Indebtedness		
Account #	Description Cash	-	
NI 11	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
<u>Fund 7 - Un</u>	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	65 762 07	
10100	Due from Other Agencies	65,762.07	
64500	Other Services (Admin Charges - State Treasury)	54.19	
68530 27XXX	Interest Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		65,010.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.	R Withheld)	806.26
10100010-00	subbulsements, investment carmings, and iteasury rees.		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
	Presentation		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	990.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		990.00
	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
0.000	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
<u>Reconciliati</u>	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fu Plus:	nd balance as provided in prior school year		-
	e - License Tag Fees Appropriation (MVLR)		-
	ue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds m on refunded bonds		-
Less:			
	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		-
Other S	Services (Admin Charges - SBA)		-
	nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		-
	nt refunded bonds (admin and underwriter rees)	_	-
Ending fund	balance		-

Daytona State College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
<u>Fund 7 - Une</u>	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 2017-2018 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description Missellaneous Principal/Interact 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current bo	ond refunding for 2017-2018 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)		-
	AUGUEU INTEREST PAYADIE (SITIKITY FUND ACCIUAIS)		-
No advance	bond refunding for the 2017-18 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
<u>/////////////////////////////////////</u>	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	113,582.83	
0.4500	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	486.10	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		106,837.02
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	7,231.91
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
	rrent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	8,880.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	0,000.00	8,880.00
	nounts withheld from MVLR for actual administration fees as		-,
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	440,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds)	47,300.00 343.56	
04000	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	J4J.JD -	
	Accrued Interest Payable	-	
40040	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	_	476,282.98 2,854.36
48100 102XX	Investments - Cash Equivalent (SBA)	-	2,854.36 8,506.22
	bt service payments, MVLR withheld for debt service, investment		- ,
	ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		23,850.58
Plus:			476 000 00
	e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		476,282.98 2,854.36
	ed bond proceeds		2,004.00
	m on refunded bonds		-
Less:			440.000.00
	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		440,000.00 47,300.00
	ervices (Admin Charges - SBA)		47,300.00 343.56
Paymer	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees)		-
Discour Ending fund	nt on refunded bonds balance		- 15,344.36
			13,344.30

Florida SouthWestern State College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
<u>Fund 7 - Une</u>	expended Plant		
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 2017-2018 fiscal year.		
<u> Fund 8 - Del</u>	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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	ond refunding for 2017-2018 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)		-
	bond refunding for the 2017-18 fiscal year.		
	tirement of Indebtedness		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	288,841.31	
10100	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	363.26	
68530 27XXX	Interest Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		283,800.19
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees.	R Withheld)	5,404.38
10 100010 00	Sabo disputsements, investment earnings, and treasury rees.		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
	rrent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	6,636.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	0,000100	6,636.00
	nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution.		
•	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	97,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds)	43,712.63 109.62	
04300	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,082,453.86	
	Accrued Interest Payable	16,664.80	4 000 450 00
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		1,082,453.86 151,963.81
48100	SBA Sinking Fund Earnings	-	910.72
102XX	Investments - Cash Equivalent (SBA)		4,612.52
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fu Plus:	nd balance as provided in prior school year		1,097,851.25
	e - License Tag Fees Appropriation (MVLR)		151,963.81
	e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		910.72
	ed bond proceeds m on refunded bonds		-
Less:			
	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		97,000.00 43,712.63
Other S	ervices (Admin Charges - SBA)		109.62
	nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		1,082,453.86
Discour	nt on refunded bonds	_	-
Ending fund	balance	=	27,449.67

Florida State College at Jacksonville

	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u> Cash		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2017-2018 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 Accrued Interest Payable (Sinking Fund Accruals)		-
No current bo	ond refunding for 2017-2018 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)		-
	bond refunding for the 2017-18 fiscal year.		
	irement of Indebtedness		
Account #	Description Cash	_	
	Accrued Interest Payable	-	-
No accrued in	nterest for the 2017-2018 fiscal year		
Year-end en	ries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	366,744.89	
64500	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	912.75	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		354,078.27
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.	(withheid)	13,579.37
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description	40.074.00	
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	16,674.00	16,674.00
To record am	ounts withheld from MVLR for actual administration fees as		. 3,51 1.00
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds)	717,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	41,790.00 534.40	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		- 740,847.73
48100	SBA Sinking Fund Earnings	-	4,439.89
102XX	Investments - Cash Equivalent (SBA)		14,036.78
	ot 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		
advance refu			
advance refu agent.	on of activity in Fund 8 - Retirement of Indebtedness:		
advance refu agent. Reconciliatio	on of activity in Fund 8 - Retirement of Indebtedness:		21 107 20
advance refu agent. Reconciliatio	on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year		21,197.80
advance refu agent. Reconciliation Beginning fur Plus: Revenu	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)		740,847.73
advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		
advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)		740,847.73
advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less:	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds		740,847.73 4,439.89 -
advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunda Premiur Less: Paymer	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds)		740,847.73 4,439.89 - - 717,000.00
advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunda Premiur Less: Paymer Interest	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		740,847.73 4,439.89 - 717,000.00 41,790.00
advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Revenu Refunda Premiur Less: Paymer Interest Other S Paymer	e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds It of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) Its to refunded bonds escrow agent		740,847.73 4,439.89 -
advance refu agent. Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent to fees on refunded bonds (admin and underwriter fees)		740,847.73 4,439.89 - 717,000.00 41,790.00
advance refu agent. Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent ad fees on refunded bonds (admin and underwriter fees) t on refunded bonds	_	740,847.73 4,439.89 - 717,000.00 41,790.00

Florida Keys Community College

Entries res	ulting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	nexpended 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		-
NI	Premium on Sale of Bonds		-
	ney bond issues for the 2017-2018 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description Missellenseue Brineinel/Interest Current Befunding		
	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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , , ,		
No current b	bond refunding for 2017-2018 fiscal year.		
Fund 8 - De	ebt 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)		-
	Accorded interest r dyable (Sinking r und Accidals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
<u>Fund 8 - Re</u>	tirement of Indebtedness		
Account #	Description		
	Cash	-	
No. a service of	Accrued Interest Payable		-
No accrued	interest for the 2017-2018 fiscal year		
Year-end er	ntries:	<u>Debit</u>	Credit
<u> Fund 7 - Un</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	33,080.31	
04500	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	27.26	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		32,702.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLf O&DS disbursements, investment earnings, and treasury fees.	R Withheld)	405.57
TO TECOTO C	Oado dispursements, investment earnings, and treasury rees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
investment	Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings		
	Irrent Funds - Unrestricted		
<u>Account #</u> 64500	<u>Description</u> Other Services (Admin Charges - DOE)	498.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	100.00	498.00
	mounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - Re</u>	tirement of Indebtedness		
Account #	Description		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record de	ebt service payments, MVLR withheld for debt service, investment		
	lated fees, reversal of accrued interest, and transfer of prior year		
advance ref agent.	unding cash with fiscal agent to payments of refunded bonds escrow		
0			
Reconciliat	ion of activity in Fund 8 - Retirement of Indebtedness:		
	und balance as provided in prior school year		-
Plus: Reven	ue - License Tag Fees Appropriation (MVLR)		_
	ue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
Refund	ded bond proceeds		-
	im on refunded bonds		-
Less: Payme	ent of Debt Principal (SBE Capital Outlay Bonds)		_
	t on Debt (SBE Capital Outlay Bonds)		-
Other S	Services (Admin Charges - SBA)		-
	ents to refunded bonds escrow agent		-
	and fees on refunded bonds (admin and underwriter fees) Int on refunded bonds		-
Ending fund			
2			

Gulf Coast State College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No now mon	Premium on Sale of Bonds ey bond issues for the 2017-2018 fiscal year.		-
	bt 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	hand refunding for the 2017-18 fiscal year		
	bond refunding for the 2017-18 fiscal year.		
	Description		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
<u> Fund 7 - Une</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	145,075.11	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 119.55	
68530	Interest	119.00	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		143,416.00
48100 To record CO	Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.	k withheid)	1,778.66
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	2,184.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		2,184.00
	nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution.		
-	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		-
Plus: Revenu	ie - License Tag Fees Appropriation (MVLR)		_
	ie - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
Refund	ed bond proceeds		-
	m on refunded bonds		-
Less: Pavmer	nt of Debt Principal (SBE Capital Outlay Bonds)		-
	on Debt (SBE Capital Outlay Bonds)		-
Other S	Services (Admin Charges - SBA)		-
	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		-
Ending fund			-

Hillsborough Community College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	Description		
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 new mone	Premium on Sale of Bonds ey bond issues for the 2017-2018 fiscal year.		-
	of 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		
No current bo	ond refunding for 2017-2018 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 advance I	bond refunding for the 2017-18 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
Year-end en	•	Dahit	Credit
	expended Plant	<u>Debit</u>	<u>Credit</u>
Account #	Description		
10100	Cash - Cash Disbursements	305,467.24	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 544.89	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 297,905.55
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	8,106.58
To record CC	&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			
	rent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	9,954.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	,	9,954.00
	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	330,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	34,000.00 256.61	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		355,740.45
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	2,131.95 6,384.21
	bt service payments, MVLR withheld for debt service, investment		0,364.21
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu agent.	nding cash with fiscal agent to payments of refunded bonds escrow		
0	on of optivity in Fund 9. Detirement of Indette have		
	on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year		17,146.66
Plus:			
	e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		355,740.45 2,131.95
	e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		2,131.95
Premiur	n on refunded bonds		-
Less:	t of Debt Principal (SBE Capital Outlay Bonds)		330,000.00
	on Debt (SBE Capital Outlay Bonds)		34,000.00
Paymer Interest			256.61
Paymer Interest Other S	ervices (Admin Charges - SBA) uts to refunded bonds escrow agent		-
Paymer Interest Other S Paymer	ervices (Admin Charges - SBA) its to refunded bonds escrow agent id fees on refunded bonds (admin and underwriter fees)		-
Paymer Interest Other S Paymer Dues ar	its to refunded bonds escrow agent ind fees on refunded bonds (admin and underwriter fees) it on refunded bonds	_	- - - 10,762.45

Indian River State College

Fund 7 Und	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	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 2017-2018 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 Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest Payable (Sinking Fund Accidais)		-
No current bo	ond refunding for 2017-2018 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 advance l	bond refunding for the 2017-18 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
-	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
	·	D-hit	0
Year-end en		<u>Debit</u>	<u>Credit</u>
	expended Plant		
<u>Account #</u> 10100	<u>Description</u> Cash - Cash Disbursements	E10 29E 60	
10100	Due from Other Agencies	512,385.69 -	
64500	Other Services (Admin Charges - State Treasury)	539.31	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		-
42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLR W	ithheld)	504,901.49 8,023.51
	&DS disbursements, investment earnings, and treasury fees.		-,
	Deferred Powenues - Unaveilable - Prior Vect		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		
To record PY			-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e	arnings.		-
investment e Fund 1 - Cur	arnings. rent Funds - Unrestricted		
investment ea Fund 1 - Cur Account <u>#</u>	arnings. <u>rent Funds - Unrestricted</u> <u>Description</u>	0.050.00	
investment e Fund 1 - Cur	arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE)	9,852.00	- 9.852 00
investment ea Fund 1 - Cur Account <u>#</u> 64500 42210 To record am	arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	9,852.00	9,852.00
investment ea Fund 1 - Cur Account <u>#</u> 64500 42210 To record am	arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	9,852.00	- 9,852.00
investment ei Fund 1 - Cur Account <u>#</u> 64500 42210 To record am provided in A	arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	9,852.00	9,852.00
Investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	arnings. 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	·	9,852.00
Investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	arnings. 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)	110,000.00	9,852.00
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	arnings. 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)	·	9,852.00
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	arnings. 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	110,000.00 34,850.00	9,852.00
investment ea Fund 1 - Cur Account <u>#</u> 64500 42210 To record am provided in A Fund 8 - Ret	arnings. 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	110,000.00 34,850.00 102.46	9,852.00
Investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	arnings. 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	110,000.00 34,850.00 102.46	
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	arnings. 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	110,000.00 34,850.00 102.46	142,046.51
Investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210	arnings. 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)	110,000.00 34,850.00 102.46	9,852.00 9,852.00 142,046.51 851.28 2,054.67
Investment ex Fund 1 - Cur Account # 64500 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	arnings. 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	110,000.00 34,850.00 102.46	142,046.51 851.28
Investment ex 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	arnings. 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	110,000.00 34,850.00 102.46	142,046.51 851.28
Investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 63000 64500 42210 48100 102XX To record del earnings, rela advance refu	arnings. 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	110,000.00 34,850.00 102.46	142,046.51 851.28
Investment ex 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.	arnings. 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) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 nding cash with fiscal agent to payments of refunded bonds escrow	110,000.00 34,850.00 102.46	142,046.51 851.28
Investment ex 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	arnings. 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) ot 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	110,000.00 34,850.00 102.46	142,046.51 851.28 2,054.67
Investment ex 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	arnings. 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) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 nding cash with fiscal agent to payments of refunded bonds escrow	110,000.00 34,850.00 102.46	142,046.51 851.28
Investment ex Fund 1 - Cur Account # 64500 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	amings. 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 nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	110,000.00 34,850.00 102.46	142,046.51 851.28 2,054.67 17,533.23 142,046.51
Investment ex 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	amings. 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 nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - License Tag Fees Appropriation (MVLR)	110,000.00 34,850.00 102.46	142,046.51 851.28 2,054.67 17,533.23
Investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 63000 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Revenu Revenu Revenu	amings. 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 anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds	110,000.00 34,850.00 102.46	142,046.51 851.28 2,054.67 17,533.23 142,046.51
Investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 63000 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Revenu Revenu Revenu	amings. 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 nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - License Tag Fees Appropriation (MVLR)	110,000.00 34,850.00 102.46	142,046.51 851.28 2,054.67 17,533.23 142,046.51
Investment ex 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 Revenu Revenu Revenu Revenu Refunda Premiur Less: Paymer	amings. 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 noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds in on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds)	110,000.00 34,850.00 102.46	142,046.51 851.28 2,054.67 17,533.23 142,046.51
Investment ex 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 Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest	amings. 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 nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds in on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	110,000.00 34,850.00 102.46	142,046.51 851.28 2,054.67 17,533.23 142,046.51 851.28 110,000.00 34,850.00
Investment ex 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 Revenu Revenu Refunde Premiur Less: Paymer Interest Other S	amings. 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) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 nding cash with fiscal agent to payments of refunded bonds escrow or of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds	110,000.00 34,850.00 102.46	142,046.51 851.28 2,054.67 17,533.23 142,046.51 851.28 - - - 110,000.00 34,850.00
Investment ex 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 Rev	amings. 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 nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds in on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	110,000.00 34,850.00 102.46	142,046.51 851.28 2,054.67 17,533.23 142,046.51 851.28 110,000.00 34,850.00
Investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 64530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	armings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts 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) ot service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) </td <td>110,000.00 34,850.00 102.46</td> <td>142,046.51 851.28 2,054.67 17,533.23 142,046.51 851.28 </td>	110,000.00 34,850.00 102.46	142,046.51 851.28 2,054.67 17,533.23 142,046.51 851.28

Florida Gateway College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
<u>Fund 7 - Une</u>	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Dies and Fees (issuance costs - bond infance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No nour mon	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
	bt 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for 2017-2018 fiscal year.		
<u>Fund 8 - De</u>	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 advance	bond refunding for the 2017-18 fiscal year.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
No accided i			
Year-end en	tries:	<u>Debit</u>	Credit
<u>Fund 7 - Une</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	90,074.10	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 74.23	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF	? Withheld)	89,044.00 1,104.33
	D&DS disbursements, investment earnings, and treasury fees.	(Withheid)	1,104.55
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
42210	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
<u>Fund 1 - Cur</u>	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	1,356.00	4 050 00
42210 To record an	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		1,356.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
•	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fu	nd balance as provided in prior school year		-
Plus:			
	ie - License Tag Fees Appropriation (MVLR) ie - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds		-
	m on refunded bonds		-
Less:			
	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		-
	Services (Admin Charges - SBA)		-
Paymer	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees)		-
Discour Ending fund	nt on refunded bonds balance		-
	·····		

Lake-Sumter State College

Entries resu	ulting from bond issuance and refunding:	<u>Debit</u>	Credit
<u> Fund 7 - Un</u>	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		-
NI	Premium on Sale of Bonds		-
	hey bond issues for the 2017-2018 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description Missellansous Principal/Interact Current Defunding		
	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 Accrued Interest Payable (Sinking Fund Accruals)		-
	· · · · · · · · · · · · · · · · · · ·		
No current b	ond refunding for 2017-2018 fiscal year.		
<u>Fund 8 - De</u>	ebt 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 advance	bond refunding for the 2017-18 fiscal year.		
	tirement of Indebtedness		
Account #	Description		
Account #	Cash	-	
	Accrued Interest Payable		-
No accrued	interest for the 2017-2018 fiscal year		
Year-end er	ntries:	Debit	Credit
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	76,325.74	
	Due to Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	103.79	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		74,885.42
48100	Revenue - Interest and Divendends (Interest Earned on MVL	R Withheld)	1,544.11
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
	rrent Funds - Unrestricted		
Account #	Description	4 000 00	
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,896.00	1,896.00
	nounts withheld from MVLR for actual administration fees as		1,000.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
<u> Fund 8 - Re</u>	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	48,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	2,820.00	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	35.79	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		49,618.58
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	297.36 939.85
	ebt service payments, MVLR withheld for debt service, investment		000.00
	lated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliat	ion of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fu	ind balance as provided in prior school year		1,430.55
Plus:			
	ue - License Tag Fees Appropriation (MVLR)		49,618.58
	ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) led bond proceeds		297.36
	m on refunded bonds		-
Less:			
	nt of Debt Principal (SBE Capital Outlay Bonds)		48,000.00
	t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		2,820.00 35.79
	nts to refunded bonds escrow agent		-
Dues a	nd fees on refunded bonds (admin and underwriter fees)		-
Discou Ending fund	nt on refunded bonds		- 490.70
			490.70

State College of Florida, Manatee-Sarasota

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
<u>Fund 7 - Un</u>	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 2017-2018 fiscal year.		-
	bt 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
<u>Fund 8 - De</u>	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 advance	bond refunding for the 2017-18 fiscal year.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable Interest for the 2017-2018 fiscal year		-
No accided i			
Year-end en	tries:	Debit	Credit
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	247,504.50	
64500	Other Services (Admin Charges - State Treasury)	203.97	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	244,674.00 3,034.47
	D&DS disbursements, investment earnings, and treasury fees.	(Withinold)	0,004.47
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
42210	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	earnings.		
<u>Fund 1 - Cu</u>	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	3,726.00	
42210 To record an	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		3,726.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		-
Plus:			
	Je - License Tag Fees Appropriation (MVLR) Je - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds		-
Premiu	m on refunded bonds		-
Less:			
	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		-
	Services (Admin Charges - SBA)		-
Paymer	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		-
Discour Ending fund			

Miami Dade College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No nour mon	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current bo	ond refunding for 2017-2018 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)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	1,526,974.90	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	1,379.15	
68530 27XXX	Interest Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,507,835.96
48100	Revenue - Interest and Divendends (Interest Earned on MVL	R Withheld)	20,518.09
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	5		
	rrent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	25,194.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	25,194.00	25,194.00
	nounts withheld from MVLR for actual administration fees as		,
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	141,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	9,100.00 105.73	
04000	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
10010	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	_	146,570.04 878.39
102XX	Investments - Cash Equivalent (SBA)	-	2,757.30
To record de	bt service payments, MVLR withheld for debt service, investment		
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation Reconciliatio Reconciliation Reconciliation Reconciliation Reconci	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		4,611.45
Plus:	e - License Tag Fees Appropriation (MVLR)		146,570.04
	ie - Interest and Divendends (SBA Sinking Fund Interest Earnings)		878.39
Refunde	ed bond proceeds		-
	m on refunded bonds		-
Less:	at of Dobt Dringing (SRE Conital Outloy Donda)		1/1 000 00
	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		141,000.00 9,100.00
	ervices (Admin Charges - SBA)		105.73
-	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees)		-
Discour Ending fund l	nt on refunded bonds balance	-	- 1,854.15
J		=	

North Florida Community College

Entries resu	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
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		-
NI	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for 2017-2018 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)		-
No advance	bond refunding for the 2017-18 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
	•		
Year-end en		<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Une</u>	expended Plant		
Account #	Description	44 404 00	
10100	Cash - Cash Disbursements Due from Other Agencies	44,491.03	
64500	Other Services (Admin Charges - State Treasury)	36.66	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable		- 43,982.22
42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	43,982.22 545.47
	D&DS disbursements, investment earnings, and treasury fees.		
07////	Defensed Devenues - Unavailable - Deise Vers		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 1 - Cur	rrent Funds - Unrestricted		
Account #	Description		
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	669.78	669.78
	nounts withheld from MVLR for actual administration fees as		009.70
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
1001-	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)		-
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-
To record de	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation Reconciliatio Reconciliation Reconciliation Reconciliation Reconci	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		-
Plus:	In License Tag Foos Appropriation (MV/LP)		
	ie - License Tag Fees Appropriation (MVLR) ie - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
Refunde	ed bond proceeds		-
	m on refunded bonds		-
Less: Paymer	nt of Debt Principal (SBE Capital Outlay Bonds)		_
	on Debt (SBE Capital Outlay Bonds)		-
Other S	ervices (Admin Charges - SBA)		-
	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		-
Ending fund			-

Northwest Florida State College

Entries re	sulting from bond issuance and refunding:	Debit	Credit
<u> Fund 7 - L</u>	Inexpended Plant		
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 mo	oney bond issues for the 2017-2018 fiscal year.		
	Debt 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current	bond refunding for 2017-2018 fiscal year.		
Fund 8 -	Debt Service Advance Bond Refunding		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwiner'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 advanc	e bond refunding for the 2017-18 fiscal year.		
	Retirement of Indebtedness		
Account #			
	Cash	-	
No accrue	Accrued Interest Payable d interest for the 2017-2018 fiscal year		-
Year-end	entries:	Debit	Credit
	Jnexpended Plant	Debit	orean
Account #			
10100	Cash - Cash Disbursements	190,132.68	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 176.70	
68530	Interest	110.10	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 187.680.48
48100	Revenue - Interest and Divendends (Interest Earned on MVLI	R Withheld)	2,628.90
To record	CO&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100 To record	Interest on Undistributed CO&DS PY Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment			
<u>Fund 1 - C</u>	Current Funds - Unrestricted		
Account #			
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,228.00	3,228.00
To record	amounts withheld from MVLR for actual administration fees as		0,220.000
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	Retirement of Indebtedness		
<u>Account #</u> 69000	<u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)	17,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	7,720.00	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	17.52	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		- 24,291.52
48100	SBA Sinking Fund Earnings	-	145.58
102XX	Investments - Cash Equivalent (SBA)		300.42
	debt service payments, MVLR withheld for debt service, investment related fees, reversal of accrued interest, and transfer of prior year		
•	efunding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
<u>Reconcilia</u>	ation of activity in Fund 8 - Retirement of Indebtedness:		
	fund balance as provided in prior school year		3,872.84
Plus: Reve	nue - License Tag Fees Appropriation (MVLR)		24,291.52
Reve	nue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		145.58
	nded bond proceeds ium on refunded bonds		-
Less:			-
	nent of Debt Principal (SBE Capital Outlay Bonds)		17,000.00
	est on Debt (SBE Capital Outlay Bonds) r Services (Admin Charges - SBA)		7,720.00 17.52
Paym	nents to refunded bonds escrow agent		-
	and fees on refunded bonds (admin and underwriter fees) ount on refunded bonds		-
Ending fun		_	3,572.42

Palm Beach State College

	ting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	xpended Plant		
Account #	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2017-2018 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		
No current bo	nd refunding for 2017-2018 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	AUGUEU III.EIESI FAYADE (SITIKITY FUTU ACCIUAIS)		-
No advance b	bond refunding for the 2017-18 fiscal year.		
Fund 8 - Ret	rement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued ir	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
Year-end ent	zion	Debit	Credit
	expended Plant	Debit	Crean
<u>Account #</u> 10100	Cash - Cash Disbursements	263,220.38	
	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	619.78	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		254,619.48
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR V &DS disbursements, investment earnings, and treasury fees.	Withheld)	9,220.68
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
48100	Interest on Undistributed CO&DS		
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea			
	ront Funde - Unroetrictod		
	rent Funds - Unrestricted		
Account #	Description	11 322 00	
Fund 1 - Cur Account <u>#</u> 64500 42210		11,322.00	11,322.00
<u>Account #</u> 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	11,322.00	11,322.00
<u>Account #</u> 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution.	11,322.00	11,322.00
<u>Account #</u> 64500 42210 To record am provided in A Fund 8 - Ret i	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.	11,322.00	11,322.00
<u>Account #</u> 64500 42210 To record am provided in A <u>Fund 8 - Ret</u> i Account <u>#</u>	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		11,322.00
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000	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.	11,322.00 432,000.00 67,670.00	11,322.00
Account # 64500 42210 To record am provided in A Fund 8 - Reti 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. Internet of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	432,000.00	11,322.00
Account # 64500 42210 To record am provided in A Fund 8 - Reti 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. 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	432,000.00 67,670.00	11,322.00
Account # 64500 42210 To record am provided in A Fund 8 - Reti 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. Internet of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	432,000.00 67,670.00	-
Account # 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 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)	432,000.00 67,670.00	488,858.52
Account # 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 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	432,000.00 67,670.00	488,858.52 2,929.72
Account # 64500 42210 To record am provided in A Fund 8 - Ret 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 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)	432,000.00 67,670.00	488,858.52
Account # 64500 42210 To record am provided in A Fund 8 - Reti 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 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	432,000.00 67,670.00	488,858.52 2,929.72
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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	432,000.00 67,670.00	488,858.52 2,929.72
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts 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 thed fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	432,000.00 67,670.00	488,858.52 2,929.72
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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	432,000.00 67,670.00	488,858.52 2,929.72
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatio Beginning fur	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. 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 thed fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	432,000.00 67,670.00	488,858.52 2,929.72
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as nticle 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 nding cash with fiscal agent to payments of refunded bonds escrow or of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year	432,000.00 67,670.00	488,858.52 2,929.72 8,234.39 34,034.89
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatia Beginning fur Plus: Revenu 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. 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 nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	432,000.00 67,670.00	488,858.52 2,929.72 8,234.30
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Revenu Refunde	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 nding cash with fiscal agent to payments of refunded bonds escrow Description Description Payment of Activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds	432,000.00 67,670.00	488,858.52 2,929.72 8,234.39 34,034.89 488,858.52
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Revenu Refunde Premiur	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 nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	432,000.00 67,670.00	488,858.52 2,929.72 8,234.39 34,034.89 488,858.52
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less:	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 nding cash with fiscal agent to payments of refunded bonds escrow Description Description Payment of Activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds	432,000.00 67,670.00	488,858.52 2,929.72 8,234.39 34,034.89 488,858.52 2,929.72 - - 432,000.00
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymen Interest	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 nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	432,000.00 67,670.00	488,858.52 2,929.72 8,234.39 34,034.89 488,858.52 2,929.72 - - 432,000.00 67,670.00
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymen Interest Other Si	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) ot 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: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	432,000.00 67,670.00	488,858.52 2,929.72 8,234.39 34,034.89 488,858.52 2,929.72 - - 432,000.00
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymen Interest Other S Paymen	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 nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	432,000.00 67,670.00	488,858.52 2,929.72 8,234.39 34,034.89 488,858.52 2,929.72 - - 432,000.00 67,670.00
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymen Interest Other Si Paymen Dues ar	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. 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 the 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: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Det (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	432,000.00 67,670.00	488,858.52 2,929.72 8,234.39 34,034.89 488,858.52 2,929.72 - - 432,000.00 67,670.00

Pasco-Hernando Community College

	Entries result	ting from bond issuance and refunding:	Debit	Credit
	Fund 7 - Une	xpended Plant		
:	Account #	Description		
		Cash	-	
		Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
		Discounts on Sale of Bonds	-	
		Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	No new mone	y bond issues for the 2017-2018 fiscal year.		
	Fund 8 - Debt	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		-
		Accrued Interest Payable (Sinking Fund Accruals)		-
	No ourrent ho	nd refunding for 2017 2019 finant year		
		nd refunding for 2017-2018 fiscal year.		
		<u>t Service Advance Bond Refunding</u> 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 advance b	ond refunding for the 2017-18 fiscal year.		
	Fund 8 - Reti	rement of Indebtedness		
	Account #	Description		
		Cash	-	
	No accrued in	Accrued Interest Payable terest for the 2017-2018 fiscal year		-
		·	D.L.Y	0
	Year-end ent		<u>Debit</u>	<u>Credit</u>
		xpended Plant		
	<u>Account #</u> 10100	Description Cash - Cash Disbursements	137,269.57	
	10100	Due from Other Agencies	-	
	64500 68530	Other Services (Admin Charges - State Treasury) Interest	258.49	
	27XXX	Deferred Revenues - Unavailable		-
	42210	Revenue - License Tag Fees Appropriation (MVLR)		133,682.45
	48100 To record CO	Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.	R Withheld)	3,845.61
	10100010-00			
	27XXX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
	42210 48100	Interest on Undistributed CO&DS		-
		Deferred Revenues - Unavailable, CO&DS disbursements, and		
	investment ea	rnings.		
	Fund 1 - Curr	ent Funds - Unrestricted		
	Account #	Description Other Services (Admin Charges - DOE)	4,722.00	
	64500 42210	Revenue - License Tag Fees Appropriation (MVLR)	4,722.00	4,722.00
		ounts withheld from MVLR for actual administration fees as		
		ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
		rement of Indebtedness		
	<u>Account #</u> 69000	Description Payment of Debt Principal (SBE Capital Outlay Bonds)	100,000.00	
	68530	Interest on Debt (SBE Capital Outlay Bonds)	78,900.00	
	64500	SBA Sinking Fund Administration Fees	127.24	
		Payments to Refunding Bond Escrow Accrued Interest Payable	-	
		Cash with Fiscal/Service Agents		-
	42210	Revenue - License Tag Fees Appropriation (MVLR)		176,395.55
	48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	1,057.14 1,574.55
	To record deb	t service payments, MVLR withheld for debt service, investment		,
		ted fees, reversal of accrued interest, and transfer of prior year		
	advance refur agent.	nding cash with fiscal agent to payments of refunded bonds escrow		
	0			
		n of activity in Fund 8 - Retirement of Indebtedness:		
	Beginning fun Plus:	d balance as provided in prior school year		39,522.44
		e - License Tag Fees Appropriation (MVLR)		176,395.55
	Revenue	e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		1,057.14
		d bond proceeds n on refunded bonds		-
	Less:			
		t of Debt Principal (SBE Capital Outlay Bonds)		100,000.00
		on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		78,900.00 127.24
	Payment	ts to refunded bonds escrow agent		-
		d fees on refunded bonds (admin and underwriter fees) t on refunded bonds		-
	Ending fund b			37,947.89

Pensacola State College

Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
	expended Plant	Debit	orean
	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 mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 8 - Del	bt 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 Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest Payable (Sinking Pund Accidats)		-
No current b	ond refunding for 2017-2018 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)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	tirement of Indebtedness		
Account #	Description		
Account #	Cash	-	
	Accrued Interest Payable		-
No accrued i	interest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	119,982.56	
	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	360.84	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		114,975.03
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	5,368.37
To record CO	O&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record Pa	Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings		
	rrent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	6,591.78	
42210	Revenue - License Tag Fees Appropriation (MVLR)	-,	6,591.78
	nounts withheld from MVLR for actual administration fees as		
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement of Indebtedness		
Account #	Description Revenue of Debt Bringing (SPE Capital Outlaw Banda)	207 000 00	
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	307,000.00 18,570.00	
64500	SBA Sinking Fund Administration Fees	229.30	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		- 317,885.19
48100	SBA Sinking Fund Earnings	-	1,905.08
102XX	Investments - Cash Equivalent (SBA)		6,009.03
	bt service payments, MVLR withheld for debt service, investment		
-	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
agent.	anding dash with hour agent to payments of renariada bonds coolow		
Reconcilie	on of activity in Fund 8 - Retirement of Indebtedness:		
			0 417 22
Beginning fu Plus:	nd balance as provided in prior school year		9,417.32
Revenu	ue - License Tag Fees Appropriation (MVLR)		317,885.19
	ue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		1,905.08
	ed bond proceeds m on refunded bonds		-
Less:			-
Payme	nt of Debt Principal (SBE Capital Outlay Bonds)		307,000.00
Interest	t on Debt (SBE Capital Outlay Bonds)		18,570.00
	Services (Admin Charges - SBA)		229.30
	nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		-
Discou	nt on refunded bonds		-
Ending fund	balance		3,408.29

Polk State College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
<u> Fund 7 - Une</u>	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 2017-2018 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current bo	ond refunding for 2017-2018 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)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	irement of Indebtedness		
Account #	Description Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	201,271.77	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	165.87	
68530 27XXX	Interest Deferred Revenues - Unavailable		_
42210	Revenue - License Tag Fees Appropriation (MVLR)		- 198,970.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	2,467.64
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	_	
42210	CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	3,030.00	
42210	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		3,030.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
<u>Account #</u> 69000	Description Payment of Debt Principal (SBE Capital Outlay Bonds)	_	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		
advance reru agent.	nong oush with nood agent to payments of refutited bonds esclow		
Decencilieti	en of optivity in Fund 9. Detirement of Indektedness		
	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fui Plus:	nd balance as provided in prior school year		-
	e - License Tag Fees Appropriation (MVLR)		-
	e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds		-
	n on refunded bonds		-
Less: Pavmer	nt of Debt Principal (SBE Capital Outlay Bonds)		-
	on Debt (SBE Capital Outlay Bonds)		-
Other S	ervices (Admin Charges - SBA)		-
	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		-
Ending fund			

St. Johns River State College

Entries resu	Iting from bond issuance and refunding:	Debit	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 2017-2018 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 Accrued Interest Payable (Sinking Fund Accruals)		-
	Accorded interest rayable (clinking rand According)		
No current bo	ond refunding for 2017-2018 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)		-
	bond refunding for the 2017-18 fiscal year.		
	irement of Indebtedness		
Account #	Description Cash		
	Accrued Interest Payable		-
No accrued in	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	169,387.14	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 139.59	
68530	Interest	100.00	
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL	R Withheld)	167,450.00 2,076.73
	0&DS disbursements, investment earnings, and treasury fees.		2,010.10
07777	Deferred Devenues, Uneveilable, Dries Veer		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
	rent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	2,550.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	2,000.00	2,550.00
	nounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
-	irement of Indebtedness		
<u>Account #</u> 69000	Description Description		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation Reconciliatio Reconciliation Reconciliation Reconciliation Reconci	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		-
Plus: Revenu	e - License Tag Fees Appropriation (MVLR)		-
Revenu	e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds		-
Premiur Less:	n on refunded bonds		-
Paymer	nt of Debt Principal (SBE Capital Outlay Bonds)		-
	on Debt (SBE Capital Outlay Bonds)		-
	ervices (Admin Charges - SBA) nts to refunded bonds escrow agent		-
Dues ar	nd fees on refunded bonds (admin and underwriter fees)		-
Discour Ending fund I	nt on refunded bonds		
		_	-

St. Petersburg College

Entries res	ulting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	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 mor	ney bond issues for the 2017-2018 fiscal year.		
<u>Fund 8 - De</u>	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwhiter'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)		-
	bond refunding for 2017-2018 fiscal year.		
	ebt 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 advance	bond refunding for the 2017-18 fiscal year.		
	tirement of Indebtedness		
Account #	Description		
<u>/////////////////////////////////////</u>	Cash	-	
No ocorued	Accrued Interest Payable		-
	interest for the 2017-2018 fiscal year		
Year-end ei	ntries:	<u>Debit</u>	<u>Credit</u>
	expended Plant		
<u>Account #</u> 10100	<u>Description</u> Cash - Cash Disbursements	240 996 10	
10100	Due from Other Agencies	349,886.19 -	
64500	Other Services (Admin Charges - State Treasury)	636.86	
68530 27XXX	Interest Deferred Revenues - Unavailable		
42210	Revenue - License Tag Fees Appropriation (MVLR)		341,048.28
48100	Revenue - Interest and Divendends (Interest Earned on MVL	R Withheld)	9,474.77
To record C	O&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100 To record P	Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment			
<u>Fund 1 - Cu</u>	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	11,634.00	
42210 To record a	Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as		11,634.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - Re</u>	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	340,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	91,425.00 305.07	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		- 422,917.72
48100	SBA Sinking Fund Earnings	-	2,534.54
102XX	Investments - Cash Equivalent (SBA)		6,277.81
	ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year		
-	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliat	ion of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fu	and balance as provided in prior school year		45,882.78
Plus:			
	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		422,917.72 2,534.54
Refund	ded bond proceeds		-
	im on refunded bonds		-
Less: Pavme	ent of Debt Principal (SBE Capital Outlay Bonds)		340,000.00
	t on Debt (SBE Capital Outlay Bonds)		91,425.00
	Services (Admin Charges - SBA)		305.07
	ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		-
Discou	int on refunded bonds		
Ending fund	balance		39,604.97

Santa Fe College

Actional J Cost of Free Statumes costs - underwher's discounti . Actional J Cost of Free Statumes costs - underwher's discounti . Description of Status of St	Entries result	ting from bond issuance and refunding:	Debit	Credit
Cash . Due and Fees (Issuance costs - underwriter's discorn) . Due and Fees (Issuance costs - underwriter's discorn) . No new memory tool saves for the 2017-2018 fiscal year. . Fund 3. Debt Service Current Bond Refunding . Account II Dest and Fees (Issuance costs - underwriter's discorn) . Due and Fees (Issuance costs - underwriter's discorn) . . Due and Fees (Issuance costs - underwriter's discorn) . . Due and Fees (Issuance costs - underwriter's discorn) . . State of Reining Bonds . . Accrued Interest Payable (Sinther Jend Accruals) . . No current bond refunding Bonds . . . Cash win Fees (Issuance costs - tooth Innoce/dom netarges) . . . No advance bond refunding Bonds No advance bond refunding Bonds No advance bond refunding Bonds No advance bond refunding Bonds . . <	Fund 7 - Une	xpended Plant		
Dues and Fees (issuance costs - undirances/dorin charges) - Discurs on Sale of Book - Premium on Sale of Book - Premium on Sale of Dook - Does and Fees (issuance costs - undiration for the founding Dous and Fees (issuance costs - undiration strugs) - No coursent book (issue costs - book floanding Books - Accrued Intervisity Biokol (Sinking Fued Accruais) - No coursent book of Faluncing Books - Accrued Intervisity Biokol (Sinking Fued Accruais) - No coursent book of Faluncing Books - Accrued Intervisity Biokol (Sinking Fued Accruais) - No advance books of Faluncing Books - Accrued Intervisity Biokol (Sinking Fued Accruais) - No advance book of Faluncing Books - Accrued Intervisity Biokol (Sinking Fued Accruais) - No advance book of Haluncing Books - Accrued Intervisity Biokol (Sinking Fued Accruais) - No advance book of Haluncing Books - Accrued Intervisity Biokol (Sinking Fued Accruais) - No advance books (Admin Dhanges - Books - Cash - No advance books (Admin Dhanges - Books) - Cash	Account #			
Does and Face (issuance costs - bond finance/admin charges) . Static of Goods - SBE/COG Bornes . Find 2 - bet Service Current Bond Refunding . Account II Margeleanne Costs - Indevine Refunding . Account II Margeleanne Costs - Indevine Refunding . Account II Margeleanne Costs - Indevine Refunding . Account II Design of Face (Issuance costs - Indevine Refunding Sec III) . Account II Beargeleanne Costs - Indevine Refunding Sec III) . Account III Beargeleanne Costs - Indevine Refunding Sec III) . Account IIII Beargeleanne Costs - Indevine Refunding Sec III) . Account IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII			-	
Sele of Bonds - 38E/COBI Bonds		Dues and Fees (Issuance costs - bond finance/admin charges)	-	
No new money band issues for the 2017-2018 fiscal year. Fund 8 - Debt Service Curcent Board Refunding Account. Destingtion D			-	-
Fund 1: Det Service Current Rout Refunding				-
Account II Description Dues and Fees (Issuance costs - undiferencièment indrages) . Dues and Fees (Issuance costs - undiferencièment indrages) . . Discourts on Heluncing Bonds . . No current bond refuncing Donds . . Press di Statumi Costs . . No current bond refuncing Donds . . Press di Statumi Costs . . Accound Interest Payable (Sinking Fund Accruals) . . No current bond refunding Donds . . Description . . . Dues and Fees (Issuance costs - bond Innovidaritin charges) . . Discourts on Heluncing Bonds . . . No advance bond envirating Bonds . . . No accourd interest Payable (Sinking Fund Accruals) . . . No accourd interest Payable (Sinking Fund Accruals) . . . No accourd interest of the 2017-2016 Incal year Veer end entries Debtoid Reverue - Lonas Tag Ress Appropriation (MULR) . . .				
Miscellance Principal/Interest - Current Refunding - Uses and Fees (Issume costs - Model frames/admin charges) - Description - Description - Accurate Intervent Model Safe (Issume costs - Model frames/admin charges) - Non-current Model Safe (Issume costs - Model frames/admin charges) - Accurate Intervent Model Safe (Issume costs - Model frames/admin charges) - Accurate Intervent Model Safe (Issume costs - Model frames/admin charges) - Accurate Intervent Model Safe (Issume costs - Model frames/admin charges) - Dues and Fees (Issume costs - Model frames/admin charges) - No advance boort frame/adming Bonds - Permission Safe of Relunding Bonds - Accound It Bescription - No advance boort frame/adming Bonds - Account		-		
Dues and Pase (issuance costs - bond finance/admin charges) - Sale of Refunding Bonds - No current Decomption Sale of Refunding Bonds - No current Decomption - Accound Interest Physics (Sinking Fund Accounts) - No current Decomption - Accound To Marcing Control Aprints - Accound To Marcing Control Aprints - Dues and Pase (Sistance costs - bond finance/admin charges) - Dues and Pase (Sistance costs - bond finance/admin charges) - Dues and Pase (Sistance costs - bond finance/admin charges) - No advance bond refunding forts 2017-181 fiscal year. - Fund 3 - Editroment of Indubtabaness - Accound I Description - Cash Carad Interest Physicle (Sinking Fund Accruats) - No advance bond refunding for the 2017-2018 fiscal year - Vend 3 - Marcington Interest Physicle (Sinking Fund Accruats) - No accound Interest Physicle (Sinking Fund Accruats) - No accound I Interest Physicle (Sinking Fund Accruats) - Marcingti I - - Marcingti I Descintion - <	Account #		-	
Discourse no Refunding Bonds Prenum on Sale of Refunding Fund Accruals Accrual Hearts Payable (Sinking Fund Accruals) No current bond refunding for 2017-2018 fiscal year. Fund 3 _ Dots Borke Advance Bond Refunding Accrual Hearts Payable (Sinking Fund Accruals) Cash with FiscalSorvice Agents Sale of Refunding Bonds Sale of Refunding Bonds Sale of Refunding Bonds Accrual Human Passed (Sinking Fund Accruals) No advance bond refunding for 2017-2018 fiscal year. Fund 3 _ Dots Borker Advance Bond Refunding Bonds Accrual Human Passed (Sinking Fund Accruals) No advance bond refunding for 2017-18 fiscal year. Fund 3 _ Refundent Bonds Accrual Human Passed (Sinking Fund Accruals) No advance bond refunding for the 2017-18 fiscal year. Fund 3 _ Refurement of Indobtadness Accrual Human Passed (Sinking Fund Accruals) No advance bond refunding for the 2017-18 fiscal year. Fund 3 _ Refurement of Indobtadness Accrual Human Passed (Sinking Fund Accruals) No advance bond refunding for the 2017-2018 fiscal year. Fund 3 _ Refurement of Indobtadness Accrual Human Passed (Sinking Fund Accruals) Accrual Human Passed (Sinking Charges - Sinte Treasury) Add Sind To record COSDS Gisbursennents Accrual Human Passed (Sinking Charges - Sinte Treasury) Add Sind To record COSDS Gisbursennents, and Towned (NUR) Accrual Human Passed (Admin Charges - Sinte Treasury) Add Sind To record Passed (Admin Charges - Sinte Treasury) Add Sind To record Revenues - Unavailable Accrual Human Passed (Admin Charges - Sinte Treasury) Add Sind To record Revenues - Unavailable, CO&DS Gisbursennents, and Investment auritings Human Accrual Human Passed (Sinking Charges - COE) Accrual Human Passed (Admin Charges - COE) Accrual Human Passed (Admin Charges			-	
Pennium on Sale of Refunding Bonds			-	
Accound Interest Payable (Sinking Fund Accounts) . No current band refunding for 2017-2018 fiscal year. . Accounts Description . Dues and Fees (Issuance costs - underwitter's discount) . . Dues and Fees (Issuance costs - underwitter's discount) . . Dues and Fees (Issuance costs - underwitter's discount) . . No alvance bond refunding Bonds . . . No alvance bond refunding for the 2017-218 fiscal year . . . Var-ord entriest for bond provides (Admin Charges - State Treasury) 343.88 . . Sessort (Dom Coster Agenties (Admin Charges - State Treasury) 343.88 . . 27100 Defered Revenues - Unavailable - Prior Year . . . 27203 Defered Revenues - Unavailable - Prior Year . . . 27210 Codetto Sta				-
No current band refunding for 2017-2018 finical year. Fund 3. Debt Service Advance Bond Refunding Account J Cash with Flocul@novice Agents Dues and Fees (tissuance costs - underwitter's discount) . Dues and Fees (tissuance costs - underwitter's discount) . Dues and Fees (tissuance costs - underwitter's discount) . Dues and Fees (tissuance costs - underwitter's discount) . No advance bond refunding Bonds . Peronium on Sale of Refunding Bonds . No advance bond refunding for the 2017-18 fiscal year. . Fund 3 - Refirement of Indebtednessi . Account J Description Cash Cash No accound interest Payable . No accound interest for the 2017-108 fiscal year. . Fund 7 - Unacconded Plant Credit Account J Description . 10100 Cash - Cash Obsbursements . 27000 Deferred Revenues - Unavailable . 27000 Deferred Revenues - Unavailable . 27000 Deferred Revenues - Unavailable . 27000 Deferered Revenues - Unavailable . <td></td> <td></td> <td></td> <td>-</td>				-
Fund 8 - Debt Service Advance Bond Refunding				
Account II Description Dues and Fees (Issuance costs - underwitter's discount) . Dues and Fees (Issuance costs - underwitter's discount) . . Disconts On Refunding Bonds . . Sale of Refunding Bonds . . No advance bond refunding for the 2017-18 fiscal year. . . Fund 2: Retirement of Indebtodness . . Accrued Interest Payable (Striking Fund Accruatis) . . No advance bond refunding for the 2017-18 fiscal year. . . Fund 2: Netroend Indebtodness . . . Accrued Interest Fayable (Adminic Broges - State Treasury) . . . Vear-end entries: Debt Credit . . Miniterest Distributed Accrued Interest Payable (Adminic Broges - State Treasury) Account II Description Motion Cost Cost Distributed 				
Cash with Fiscal/Service Agents - Dues and Fees (Issuance costs - bond finance/admin charges) - Discourtis on Rehunding Bonds - Premium on Sale of Rehunding Bonds - No advance bond rehunding for the 2017-18 fiscal year. - Fund 3 - Retirement of Indebtedness - Account 1 Description - No advance bond rehunding for the 2017-18 fiscal year. - Vear-end entries: Debt Credit No accound interest Payable Sike of Rehunding Bonds - No accound interest Payable No accound interest Payable No accound interest Payable Credit Vear-end entries: Debt Credit Credit Fund 1 - Unexpended Planti 417.200.20 - - Account 2 Description - - - 10100 Cash Disbursements 417.200.20 - - - 2210 Revenue - Unexe Tage Sapproprision (MULR) 412.518.00 - - 440100 Interest on Diverse Tage Pase Appropriation (MULR) - - - 70xxxx Deferred Revenues - Unavaitable, COADS				
Dues and Fees (issuance costs - bond finance/admin charges) . Sale of Refunding Bonds . Accrued Interest Payable (Sinking Fund Accruals) . No advance bond refunding for the 2017-18 fiscal year. . Fund 3 - Refurement of Indebtedness . Account 11 Description . Account 21 Description . 10100 Cash - Cash Disbursements 417,290.20 6400 Due from Other Agencies . 64000 Due from Other Agencies . 701000 Revenue - Unavailable . 701000 Revenue - Unavailable . 701000 Revenue - Unavailable . 701000 Revenue - Unavailable - Pror Year . 701000 Revenue - Unavailable - Pror Year . 701000 Revenue - Unavailable - Pror Year . 701000 <td>Account #</td> <td></td> <td>-</td> <td></td>	Account #		-	
Discouts on Refunding Bonds			-	
Sale of Refunding Bonds - Premium on Sale of Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2017-131 fiscal year. - Fund 3 - Retirement of Indobtedness - Account 1 Description - No advance bond refunding for the 2017-2016 fiscal year - Vear-end entries: Debit Credit Pand 7 - Unexpended Plant - - Account 1 Description - 10100 Cash - Cash Debursements 417,290.20 04500 Other Services (Admin Charge - State Treasury) 33.38 98530 Interest - 27XX Deferred Revenues - Unavailable - 700 CRET Admin Charges - State Treasury) 43.38 70100 Revenue - Unavailable - Prior Year - 700 Deferred Revenues - Unavailable - Prior Year - 7100 CORDS Distributed - 7210 CORDS Distributed - 7210 Description - 7210 Descrine Agencine - Drever Agencies -			-	
Accrued Interest Payable (Sinking Fund Accruals) - No advance bord refunding for the 2017-18 fiscal year. - Eucl 3 - Ratirement of Indebtadness - Account 1 Description - Account 2 Cash - No accrued interest Payable - - No accrued interest Payable - - No accrued interest Payable - - Vear-end entries: Debit Credit Pund 7 - Unoxpended Plant - - Account 2 Description - 10100 Cash - Cash Dibursements 417,290,20 - Due from Other Agencies - - - 42210 Revenue - License Tag Fees Appropriation (MVLR) 412,518.00 442.10 7XXX Deferred Revenues - Unavailable - Prior Year - - 42210 Revenue - Unosal Tag Fees Appropriation (MVLR) - - 42210 Revenue - Unosal Tag Fees Appropriation (MVLR) - - 42210 Revenue - Unosal Tag Fees Appropriation (MVLR) - - 42210 Revenue - Unosal Tag Fees Appropriation (MV		Sale of Refunding Bonds		-
No advance bond retunding for the 2017-18 fiscal year. Fund 8 - Ratirement of Indebtadness Account if Description Cash Accrued Interest Payable No accrued Interest for the 2017-2018 fiscal year Debit Credit Fund 7 - Unexpended Plant End 5 - Cash Credit Fund 7 - Unexpended Plant Credit Credit Fund 7 - Unexpended Plant 417.290.20 Due from Other Agencies Gestion 1000 Cash - Cash Disbursements 417.290.20 Due from Other Agencies G5530 Interest 127XXX Deferred Revenues - Unavailable 412.518.00 Revenue - Interest and Divendends (Interest Earned on MVLR Withheld) 5,116.08 To record COADS disbursements, investment earnings, and transurg fees. 27XXX 27XXX Deferred Revenues - Unavailable - Prior Year - - 42210 COADDS Distributed COADS - - 42110 COADS Distributed - - - 42210 Revenue - Unavailable - Prior Year - - - 42210 COADS Distributed COADS - - - 42210 <th< td=""><td></td><td></td><td></td><td>-</td></th<>				-
Prior Description Cash Accrued Interest Payable No accrued Interest for the 2017-2018 fiscal year Year-end entries: Debit Credit Fund 7- Unexpended Plant Accrued Interest Fund 7- Unexpended Plant Credit Cash Credit Fund 7- Unexpended Plant Account if Due from Ohrer Agencies 417.290.20 Credit Cash - Cash Diebursements 417.290.20 Due from Ohrer Agencies - - - 64500 Other Services (Admin Charges - State Treasury) 343.88 65530 Interest - - 2210 Deferred Revenues - Unexaliable - Prior Year - - 42210 COADS Distributed - - 4210 Interest Int				
Account # Description Cash Account Interest IP ayable Account Interest IP ayable No accured interest for the 2017-2018 fiscal year Debit Credit Fund 7 - Unexpended Plant Debit Credit Account # Description 11000 Cash - Cash Disbursements 417.290.20 Due from Other Agencies - - 64500 Other Services (Admin Charges - State Treasury) 343.88 68530 Interest - - 64501 0 Other Services (Admin Charges - State Treasury) 343.88 7XXX Deferred Revenues - Unavailable - - - - 4210 Revenue - License Tag Fees Appropriation (MVLR) - - - 4210 Revenue - Unavailable - Prior Year - - - 42210 CO&DS Distributed - - - - 42210 COADS Distributed COADS - - - - 42210 Cohered Revenues - Unavailable COADS - - - - 42210 Cohered Revenues - Unavailab				
Cash Accound Interest Payable . No accrued interest for the 2017-2018 fiscal year Dabit Credit Fund 7- Unexpended Plant Dabit Credit Account II Description 417,290.20 10100 Cash - Cash Disbursements 417,290.20 Due from Other Agencies . 64500 Other Services (Admin Charges - State Treasury) 343.88 65330 Interest . 2210 Revenue - License Tag Fees Appropriation (MVLR) 412.518.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 412.518.00 77XXX Deferred Revenues - Unavailable - Prior Year . 4210 COADS Distributed . 70 record PV Deferred Revenues - Unavailable, COADS disbursements, and investment earnings. . Fund 1 - Current Funds - Unrestricted Account # Description 6.282.00 71 record PV Deferred Revenues - Logens Tag Fees Appropriation (MVLR) 6.282.00 7210 CoADS Distributed . 7210 Revenue - Logens Tag Fees Appropriation (MVLR) . 7210 Revenue - Logens Tag Fees Appropriation (MVLR) .<				
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Discount on refunded bonds	Payment	ts to refunded bonds escrow agent		-
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Seminole State College of Florida

Entries resu	Iting from bond issuance and refunding:	Debit	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 mon	ey bond issues for the 2017-2018 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current bo	ond refunding for 2017-2018 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)		-
	Accided interest Payable (Sinking Pund Accidats)		-
No advance	bond refunding for the 2017-18 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
Year-end en		<u>Debit</u>	Credit
	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	307 312 41	
10100	Due from Other Agencies	397,312.41 -	
64500	Other Services (Admin Charges - State Treasury)	423.70	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 391,432.62
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	6,303.49
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	rrent Funds - Unrestricted		
	Description		
<u>Account #</u> 64500	Other Services (Admin Charges - DOE)	7,740.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	,	7,740.00
	nounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	Description		
<u>Account #</u> 69000	Description Payment of Debt Principal (SBE Capital Outlay Bonds)	81,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	28,411.76	
64500	SBA Sinking Fund Administration Fees	84.27	
	Payments to Refunding Bond Escrow Accrued Interest Payable	- 10,085.68	
	Cash with Fiscal/Service Agents	-,	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		116,827.38
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	700.15 2,054.18
	bt service payments, MVLR withheld for debt service, investment		2,000
	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu agent.	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation (Conciliation)	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fui Plus:	nd balance as provided in prior school year		9,514.40
	e - License Tag Fees Appropriation (MVLR)		116,827.38
Revenu	e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		700.15
	ed bond proceeds		-
Premiur Less:	n on refunded bonds		-
Paymer	nt of Debt Principal (SBE Capital Outlay Bonds)		81,000.00
	on Debt (SBE Capital Outlay Bonds)		28,411.76
	ervices (Admin Charges - SBA) nts to refunded bonds escrow agent		84.27
Dues ar	nd fees on refunded bonds (admin and underwriter fees)		-
	nt on refunded bonds	_	- 17,545.90
Ending fund	palance		17,343.90

South Florida State College

Entries resulting from bond issuance and refunding: Debit Credit		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 mon	ey bond issues for the 2017-2018 fiscal year.		-	
	bt 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		-	
	Accrued Interest Payable (Sinking Fund Accruals)		-	
	and refunding for 2017 2018 figure upor			
	ond refunding for 2017-2018 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 advance	bond refunding for the 2017-18 fiscal year.			
Fund 8 - Ret	irement of Indebtedness			
Account #	Description			
	Cash Accrued Interest Payable	-		
No accrued i	nterest for the 2017-2018 fiscal year		-	
Year-end en	trios	Debit	Credit	
		Debit	orean	
	expended Plant			
<u>Account #</u> 10100	Description Cash - Cash Disbursements	117,973.16		
10100	Due from Other Agencies	-		
64500	Other Services (Admin Charges - State Treasury)	97.22		
68530	Interest			
27XXX	Deferred Revenues - Unavailable		-	
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	116,624.00 1,446.38	
	D&DS disbursements, investment earnings, and treasury fees.	(Withhold)	1,110.00	
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_	
48100	Interest on Undistributed CO&DS		-	
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and			
investment e	arnings.			
<u>Fund 1 - Cur</u>	rrent Funds - Unrestricted			
Account #	Description			
64500	Other Services (Admin Charges - DOE)	1,776.00		
42210 To record an	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		1,776.00	
	Article XII, Section 9, Subsection (d) of the Florida Constitution.			
•	tirement of Indebtedness			
Account #	Description			
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-		
68530	Interest on Debt (SBE Capital Outlay Bonds)	-		
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-		
	Accrued Interest Payable	-		
	Cash with Fiscal/Service Agents		-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		-	
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-	
	bt service payments, MVLR withheld for debt service, investment			
	ated fees, reversal of accrued interest, and transfer of prior year			
	inding cash with fiscal agent to payments of refunded bonds escrow			
agent.				
Reconciliation (Conciliation)	on of activity in Fund 8 - Retirement of Indebtedness:			
	nd balance as provided in prior school year		-	
Plus: Revenu	e - License Tag Fees Appropriation (MVLR)		_	
	ie - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-	
Refunde	ed bond proceeds		-	
	m on refunded bonds		-	
Less: Paymer	nt of Debt Principal (SBE Capital Outlay Bonds)		_	
	on Debt (SBE Capital Outlay Bonds)		-	
	Services (Admin Charges - SBA)		-	
	nts to refunded bonds escrow agent		-	
	nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		-	
Ending fund		_	-	
-				

Tallahassee Community College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	expended Plant		
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		-
NI	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
Fund 8 - Del	bt 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
Fund 8 - De	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 odvorce	hand refunding for the 2017 19 fixed year		
	bond refunding for the 2017-18 fiscal year.		
Fund 8 - Ref	tirement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description	040 604 40	
10100	Cash - Cash Disbursements Due from Other Agencies	248,681.43	
64500	Other Services (Admin Charges - State Treasury)	396.76	
68530	Interest	000.10	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		243,175.39
48100	Revenue - Interest and Divendends (Interest Earned on MVL	R Withheld)	5,902.80
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
07777	Deferred Devenues - Uneveilable - Drier Veer		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
48100	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	Description	7 0 4 9 0 0	
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	7,248.00	7,248.00
	nounts withheld from MVLR for actual administration fees as		1,240.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
•	tirement of Indebtedness		
Account #	Description	405 000 00	
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	125,000.00 110,937.50	
64500	SBA Sinking Fund Administration Fees	167.91	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		232,776.61
48100	SBA Sinking Fund Earnings	-	1,395.03
102XX	Investments - Cash Equivalent (SBA)		1,933.77
	bt service payments, MVLR withheld for debt service, investment		
-	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
agent.	inding cash with liscal agent to payments of refunded bonds escrow		
- 3			
	on of activity in Fund 8 - Retirement of Indebtedness:		
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year		55,594.35
Reconciliati			55,594.35
Reconciliati Beginning fu Plus: Revenu	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR)		232,776.61
Reconciliati Beginning fu Plus: Revenu Revenu	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		
Reconciliati Beginning fu Plus: Revenu Revenu Revenu Refund	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		232,776.61 1,395.03
Reconciliati Beginning fu Plus: Revenu Revenu Refund Premiu	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		232,776.61
Reconciliati Beginning fu Plus: Revenu Refund Premiu Less:	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds		232,776.61 1,395.03
Reconciliati Beginning fu Plus: Revenu Revenu Refund Premiu Less: Paymen	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		232,776.61 1,395.03
Reconciliati Beginning fu Plus: Revenu Revenu Refund Premiu Less: Paymei Interest Other S	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) c on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		232,776.61 1,395.03 - 125,000.00
Reconciliati Beginning fu Plus: Revenu Revenu Refund Premiu Less: Paymeu Interest Other S Paymeu	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) c on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent		232,776.61 1,395.03 - - 125,000.00 110,937.50
Reconciliati Beginning fu Plus: Revenu Refund Premiu Less: Paymei Interest Other S Paymei Dues a	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) c on Debt (SBE Capital Outlay Bonds) services (Admin Charges - SBA) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		232,776.61 1,395.03 - - 125,000.00 110,937.50
Reconciliati Beginning fu Plus: Revenu Refund Premiu Less: Paymei Interes Other S Paymei Dues a Discour	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) c on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		232,776.61 1,395.03 - 125,000.00 110,937.50 167.91 -
Reconciliati Beginning fu Plus: Revenu Refund Premiu Less: Paymei Interest Other S Paymei Dues a	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) c on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		232,776.61 1,395.03 - - 125,000.00 110,937.50

Valencia College

Entries resu	Iting from bond issuance and refunding:	Debit	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 mon	ey bond issues for the 2017-2018 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No. automatic la			
	ond refunding for 2017-2018 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)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	tirement of Indebtedness		
Account #	Description Cash	_	
	Accrued Interest Payable	-	-
No accrued i	nterest for the 2017-2018 fiscal year		
	4-lan-	Dahit	Que dit
Year-end en		Debit	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	411,200.78	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 900.60	
68530	Interest	000100	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		398,702.81
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.	R Withheid)	13,398.57
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
	rrent Funds - Unrestricted		
Account # 64500	Description Other Services (Admin Charges - DOE)	16,452.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	10,402.00	16,452.00
To record an	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	569,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds)	126,885.00	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	491.70	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		681,645.19
48100	SBA Sinking Fund Earnings	-	4,085.09
10222	Investments - Cash Equivalent (SBA)		10,646.42
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
To record de earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
To record de earnings, rela advance refu	ated fees, reversal of accrued interest, and transfer of prior year		
To record de earnings, rela advance refu agent.	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
To record de earnings, rela advance refu agent. Reconciliati	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:		62 720 00
To record de earnings, rela advance refu agent. Reconciliati	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		63,720.02
To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus:	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:		63,720.02 681,645.19
To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: Revenu Revenu	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		
To record de earnings, rela advance refu agent. Reconciliati Plus: Revenu Revenu Refund	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		681,645.19
To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: Revenu Revenu Revenu Refund Premiui	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		681,645.19
To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: Revenu Revenu Refund Premiuu Less:	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Ite - License Tag Fees Appropriation (MVLR) Ite - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds		681,645.19 4,085.09 - -
To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: Revenu Revenu Refund Premiu Less: Paymer	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		681,645.19
To record de earnings, rela advance refu agent. Reconciliati Plus: Revenu Revenu Revenu Refund Premiu Less: Paymer Interest Other S	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) eervices (Admin Charges - SBA)		681,645.19 4,085.09 - - 569,000.00
To record de earnings, rela advance refu agent. Reconciliati Plus: Revenu Revenu Refund Premiu Less: Paymer Interest Other S Paymer	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Inte - License Tag Fees Appropriation (MVLR) Inte - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds Int of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) Evervices (Admin Charges - SBA) Ints to refunded bonds escrow agent		681,645.19 4,085.09 - - 569,000.00 126,885.00
To record de earnings, rela advance refu agent. Reconciliati Plus: Revenu Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues au	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Inte - License Tag Fees Appropriation (MVLR) Inte - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds Int of Debt Principal (SBE Capital Outlay Bonds) Int of Debt Principal (SBE Capital Outlay Bonds) Int of Debt (SBE Capital Outlay Bonds) Int of Charges - SBA) Ints to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees)		681,645.19 4,085.09 - - 569,000.00 126,885.00
To record de earnings, rela advance refu agent. Reconciliati Plus: Revenu Revenu Revenu Refund Premius Less: Paymer Interest Other S Paymer Dues au	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) services (Admin Charges - SBA) Ints to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) ht on refunded bonds		681,645.19 4,085.09 - - 569,000.00 126,885.00