Fund 7 11	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mon	Premium on Sale of Bonds by bond issues for the 2018-2019 fiscal year.		-
	at 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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
	bt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	ajasis (elining i and noordus)		
	oond refunding for the 2018-19 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u> Cash		
	Accrued Interest Payable	-	-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements Due from Other Agencies	495,442.42	
64500	Other Services (Admin Charges - State Treasury)	478.84	
68530 27XXX	Interest Deferred Revenues - Unavailable		
42210	Revenue - License Tag Fees Appropriation (MVLR)		486,670.45
48100	Revenue - Interest and Divendends (Interest Earned on MVLR W 28DS disbursements, investment earnings, and treasury fees.	/ithheld)	9,250.81
TO TECOTO CC	abo disbursements, investment earnings, and treasury rees.		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year	-	
48100	CO&DS Distributed Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	<u> </u>		
	rent Funds - Unrestricted		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	7,487.10	
42210			
T	Revenue - License Tag Fees Appropriation (MVLR)	·	7,487.10
	ounts withheld from MVLR for actual administration fees as	, 	7,487.10
provided in A	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	·	7,487.10
provided in A Fund 8 - Ret	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	,	7,487.10
provided in A Fund 8 - Ret Account # 69000	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)	5,000.00	7,487.10
provided in A Fund 8 - Ret Account # 69000 68530	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)	350.00	7,487.10
provided in A Fund 8 - Ret Account # 69000 68530	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)		7,487.10
provided in A	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	350.00 2.26	7,487.10
provided in A Fund 8 - Ret Account # 69000 68530	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	350.00 2.26	7,487.10
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	350.00 2.26	- 4,982.45 10.74
provided in A Fund 8 - Ret Account # 60000 68530 64500 42210 48100 102XX	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	350.00 2.26	4,982.45
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	350.00 2.26	- 4,982.45 10.74
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	350.00 2.26	- 4,982.45 10.74
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	350.00 2.26	- 4,982.45 10.74
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	350.00 2.26	- 4,982.45 10.74
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	350.00 2.26	- 4,982.45 10.74
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus:	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	350.00 2.26	4,982.45 10.74 359.07
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliating Fundament Plus: Revenu Revenu	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	350.00 2.26	4,982.45 10.74 359.07
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Plus: Revenu Revenu Refundi	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	350.00 2.26	4,982.45 10.74 359.07 420.49 4,982.45
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Plus: Revenu Revenu Refundi	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	350.00 2.26	4,982.45 10.74 359.07 420.49 4,982.45
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun Revenu Revenu Refundu Premiur Less: Paymer	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) ce - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)	350.00 2.26	420.49 4,982.45 10.74 420.49 4,982.45 10.74
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenu Revenu Refunde Premiur Less: Paymer Interest	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	350.00 2.26	4,982.45 10.74 359.07 420.49 4,982.45 10.74
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) be - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) bervices (Admin Charges - SBA) ats to refunded bonds escrow agent	350.00 2.26	4,982.45 10.74 359.07 420.49 4,982.45 10.74 5,000.00 350.00
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliative Beginning fur Plus: Revenu Revenu Refundo Premiur Less: Paymer Interest Other S Paymer Dues ar	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) c - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	350.00 2.26	4,982.45 10.74 359.07 420.49 4,982.45 10.74 5,000.00 350.00

Broward College

	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	=	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 0040	Accrued Interest Payable (Sinking Fund Accruals)		-
series 2019-7 through 1/1/2	A to refund callable portion of Series 2009-A due from 1/1/2020		
•			
	ot Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents		
	Dues and Fees (Issuance costs - underwriter's discount)	- -	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2018-19 fiscal year.		
	irement of Indebtedness		
	Description		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	erios:	Debit	Credit
		Debit	<u>Orean</u>
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	1,032,044.56	
10100	Due from Other Agencies	1,032,044.56	
64500	Other Services (Admin Charges - State Treasury)	1,051.43	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)	\\/ithhald\	1,012,783.28
	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	vviii ii leiu)	20,312.71
10100014 00	about domain, invocation carriings, and accourt 1000.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100 To record PV	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			
	<u> </u>		
runu i - Cui	ront Funds - Unrestricted		
A a a = · · · · · ·	rent Funds - Unrestricted		
Account # 64500	Description	16 <i>44</i> 0 00	
Account # 64500 42210		16,440.00	16,440.00
64500 42210	Description Other Services (Admin Charges - DOE)	16,440.00	16,440.00
64500 42210 To record am	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	16,440.00	16,440.00
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	16,440.00	16,440.00
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.	16,440.00	16,440.00
64500 42210 To record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	16,440.00 67,000.00	16,440.00
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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)	67,000.00 4,750.00	16,440.00
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	67,000.00	16,440.00
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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	67,000.00 4,750.00	16,440.00
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	67,000.00 4,750.00	16,440.00
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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	67,000.00 4,750.00	16,440.00 - 66,776.72
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. 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	67,000.00 4,750.00	- 66,776.72 143.88
64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	67,000.00 4,750.00	66,776.72
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	67,000.00 4,750.00	- 66,776.72 143.88
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	67,000.00 4,750.00	- 66,776.72 143.88
64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	67,000.00 4,750.00	- 66,776.72 143.88
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School District Annual Financial Report CO&DS Entries For Fiscal Year 2018-2019 College of Central Florida

Inded Plant Bescription Bash Jues and Fees (Issuance costs - underwriter's discount) Jues and Fees (Issuance costs - bond finance/admin charges) Scounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds Ond issues for the 2018-2019 fiscal year. Pervice Current Bond Refunding Bescription Biscellaneous Principal/Interest - Current Refunding Jues and Fees (Issuance costs - underwriter's discount) Jues and Fees (Issuance costs - bond finance/admin charges) Scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Terfund callable portion of Series 2009-A due from 1/1/2020 Pervice Advance Bond Refunding Bescription Bash with Fiscal/Service Agents Jues and Fees (Issuance costs - underwriter's discount) Jues and Fees (Issuance costs - bond finance/admin charges) Scounts on Refunding Bonds		-
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nterest and Divendends (SBA Sinking Fund Interest Earnings) and proceeds refunded bonds Debt Principal (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Dess (Admin Charges - SBA) De refunded bonds escrow agent		- - - - -
nterest and Divendends (SBA Sinking Fund Interest Earnings) and proceeds refunded bonds Debt Principal (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Dest (Admin Charges - SBA)		- - - - - -
ne e e e e e e e e e e e e e e e e e e	est for the 2018-2019 fiscal year sended Plant escription ash - Cash Disbursements ue from Other Agencies ther Services (Admin Charges - State Treasury) terest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) S disbursements, investment earnings, and treasury fees. eferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ferred Revenues - Unavailable, CO&DS disbursements, and ags. E Funds - Unrestricted escription ther Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ts withheld from MVLR for actual administration fees as a XII, Section 9, Subsection (d) of the Florida Constitution. nent of Indebtedness escription ayment of Debt Principal (SBE Capital Outlay Bonds) terest on Debt (SBE Capital Outlay Bonds) BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow corued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	sescription ash Accrued Interest Payable sest for the 2018-2019 fiscal year sescription ash - Cash Disbursements sescription Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR Withheld) Soldisbursements, investment earnings, and treasury fees. selferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ferred Revenues - Unavailable, CO&DS disbursements, and ags. selferred Revenue - License Tag Fees Appropriation (MVLR) ts withheld from MVLR for actual administration fees as a New Yell, Section 9, Subsection (d) of the Florida Constitution. sent of Indebtedness sescription ayment of Debt Principal (SBE Capital Outlay Bonds) - Leterst on Debt (SBE Capital Outlay Bonds) - Leterst Payable as A Sinking Fund Administration Fees - Leavenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings - Lincense Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings - Lincense Tag Fees Appropriation (MVLR) - Lincense Tag Fees Appropr

Chipola College

	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- -	
	Sale of Bonds - SBE/COBI Bonds		_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 8 - Del	bt 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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description A		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	=	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	tirement of Indebtedness		
Account #	<u>Description</u> Cash		
	Accrued Interest Payable	-	_
No accrued i	nterest for the 2018-2019 fiscal year		
	· · · · · · · · · · · · · · · · · · ·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	45,316.35	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	43.36	
68530	Interest	10.00	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		44,522.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	837.71
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
	Interest on Undistributed CO&DS		-
48100	10 (10) 11 (10000) 11		
To record PY	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY investment e	arnings.		
To record PY investment e	errings. rrent Funds - Unrestricted		
To record PY investment e Fund 1 - Cur Account #	errings. rrent Funds - Unrestricted Description	670.00	
To record PY investment e Fund 1 - Cui Account # 64500	rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	678.00	678.00
To record PY investment e Fund 1 - Cur Account # 64500 42210	rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	678.00	678.00
To record PY investment e Fund 1 - Cui Account # 64500 42210 To record arr	rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	678.00	678.00
To record PY investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A	parnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as a stricted XII, Section 9, Subsection (d) of the Florida Constitution.	678.00	678.00
To record PY investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret	parnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution. Stirement of Indebtedness	678.00	678.00
To record PY investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A	parnings. prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description	678.00	678.00
To record PY investment e Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account #	parnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution. Stirement of Indebtedness	678.00 - -	678.00
To record PY investment e Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000	Parnings. Parnings. Parnent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	678.00 - - -	678.00
To record PY investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Parnings. Parnings. Parnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fe	678.00 - - - -	678.00
To record PY investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Percent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	678.00 - - - - -	678.00
To record PY investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	678.00 - - - - -	678.00 - -
To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Percent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	678.00 - - - - -	678.00 - - -
To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	parnings. prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	678.00 - - - - - -	678.00 - - - -
To record PY investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	permings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	678.00 - - - - - -	678.00 - - - -
To record Py investment e Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, relations for the following the following following the following f	Percent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	678.00 - - - - -	678.00 - - - -
To record PY investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu	permings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	678.00 - - - - -	678.00 - - - -
To record Py investment e Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, relations for the following the following following the following f	Percent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	678.00 - - - - - -	678.00 - - - -
To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	Percent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	678.00 - - - - -	678.00 - - -
To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela adente refu agent. Reconciliati Beginning fur	Percent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	678.00 - - - - -	678.00 - - -
To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate the Service of the Service	678.00 - - - - -	678.00 - - -
To record Py investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenue	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Indepted Service Tag Fees Appropriation (MVLR)	678.00 - - - - -	678.00 - - - -
To record Py investment e Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Index Fees Appropriation (MVLR) Index Fees Appropriation (MV	678.00 - - - - -	678.00 - - - -
To record PY investment e Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund.	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year ine - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings)	678.00 - - - - -	678.00 - - - - -
To record PY investment e Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund.	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Index Fees Appropriation (MVLR) Index Fees Appropriation (MV	678.00 - - - - -	- - - - - -
To record Py investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund. Premiur Less:	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year ine - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings)	678.00 - - - - -	678.00 - - - - - -
To record Py investment e Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Revenu Revenu Refundd Premiui Less: Paymer Interest	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Post 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 For of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of the serv	678.00 - - - - -	678.00 - - - - - - - -
To record Py investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund. Premiur Less: Paymer Interest Other S	Percent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue switcheld from MVLR for actual administration fees as sarticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year 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 Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds Interest of Debt Principal (SBE Capital Outlay Bonds) For Debt (SBE Capital Outlay Bonds) For Debt (SBE Capital Outlay Bonds) For On Debt (SBE Capital Outlay Bonds)	678.00 - - - - -	678.00 - - - - - - - -
To record Py investment e Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: Revenu Refund. Premiur Less: Paymer Interest Other S Paymer	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue swithheld from MVLR for actual administration fees as sarticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year 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 Ine - License Tag Fees Appropriation (MVLR) Ine - Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest of Debt Principal (SBE Capital Outlay Bonds) Int of Debt Principal (SBE Capital Outlay Bonds) Interest Capital Outlay Bonds)	678.00 - - - - -	678.00
To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund. Premiur Less: Paymer Interest Other S Paymer Dues ar	Percent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue switcheld from MVLR for actual administration fees as sarticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year 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 Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds Interest of Debt Principal (SBE Capital Outlay Bonds) For Debt (SBE Capital Outlay Bonds) For Debt (SBE Capital Outlay Bonds) For On Debt (SBE Capital Outlay Bonds)	678.00 - - - - -	678.00

Daytona State College

Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- -	
	Sale of Bonds - SBE/COBI Bonds		_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		<u>-</u>
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	oond refunding for the 2018-19 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued ii	nterest for the 2018-2019 fiscal year		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	112,283.97	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	567.92	
68530 27XXX	Interest Deferred Revenues - Unavailable		
42210	Revenue - License Tag Fees Appropriation (MVLR)		101,880.06
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	10,971.83
To record CC	0&DS disbursements, investment earnings, and treasury fees.	,	
071/1/	B (1B		
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 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	8,880.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	,	8,880.00
	ounts 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)	470,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	25,300.00	
64500	SBA Sinking Fund Administration Fees	218.50	
	Payments to Refunding Bond Escrow Accrued Interest Payable	- -	
	Cash with Fiscal/Service Agents	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		481,239.94
48100	SBA Sinking Fund Earnings	-	1,036.93
102XX	Investments - Cash Equivalent (SBA)		13,241.63
	ot service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
earnings, rela	nding cash with fiscal agent to payments of refunded bonds escrow		
earnings, rela advance refu			
earnings, rela			
earnings, rela advance refu agent.	on of activity in Fund 8 - Retirement of Indebtedness:		
earnings, rela advance refu agent. Reconciliation Beginning fur	on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year		15,344.36
earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	nd balance as provided in prior school year		
earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)		481,239.94
earnings, rela 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)		
earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refundo	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		481,239.94
earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		481,239.94
earnings, rela advance refu agent. Reconciliatie 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		481,239.94 1,036.93 - -
earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde 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) ed bond proceeds		481,239.94
earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde 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) ed bond proceeds n on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)		481,239.94 1,036.93 - - 470,000.00 25,300.00
earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refunda Premiur Less: Paymer Interest Other S Paymer	nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds in on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent		481,239.94 1,036.93 - - 470,000.00 25,300.00
earnings, rela advance refu agent. Reconciliatie 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 et of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ets to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		481,239.94 1,036.93 - - 470,000.00
earnings, rela advance refu agent. Reconciliatie 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 et of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ets to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) et on refunded bonds		481,239.94 1,036.93 - - 470,000.00 25,300.00

Florida SouthWestern State College

	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
			
Account #	<u>Description</u> Cash		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
	Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	_	
	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 8 - Del	ot Service Advance Bond Refunding		
	Description		
Account #	Cash with Fiscal/Service Agents		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - 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)		-
	, (J		
No advance I	oond refunding for the 2018-19 fiscal year.		
	· · · · · · · · · · · · · · · · · · ·		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	
	Accrued Interest Payable		-
No accrued if	nterest for the 2018-2019 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 7 IIna	ayman da d Dlant		
	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	173,972.62	
04500	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	297.78	
68530 27777	Interest Deferred Povenues - Unavailable		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 168,517.60
48100	Revenue - Interest and Divendends (Interest Earned on MVLR With	nheld)	5,752.80
	0&DS disbursements, investment earnings, and treasury fees.		0,102.00
	g-,,		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
10010	CO&DS Distributed		-
42210			
48100	Interest on Undistributed CO&DS		-
48100	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		-
48100 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
48100 To record PY investment ea	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
48100 To record PY investment ea Fund 1 - Cur	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted		-
48100 To record PY investment ea Fund 1 - Cur Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description	4 656 00	-
48100 To record PY investment exerging 1 - Cur Account # 64500	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	4,656.00	4 656 00
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	4,656.00	4,656.00
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable, CO&DS disbursements, and 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	4,656.00	4,656.00
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and 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.	4,656.00	4,656.00
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Deferred Revenues - Unavailable, CO&DS disbursements, and 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	4,656.00	4,656.00
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description		4,656.00
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Deferred Revenues - Unavailable, CO&DS disbursements, and 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)	87,000.00	4,656.00
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	87,000.00 53,180.00	4,656.00
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts 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	87,000.00	4,656.00
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	87,000.00 53,180.00	4,656.00
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. 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	87,000.00 53,180.00	4,656.00
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	87,000.00 53,180.00	_
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	87,000.00 53,180.00	- 137,226.40
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	87,000.00 53,180.00	- 137,226.40 295.68
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	87,000.00 53,180.00	- 137,226.40
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	87,000.00 53,180.00	- 137,226.40 295.68
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, relations and the record del earnings, relations are recorded in A Account # 69000	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	87,000.00 53,180.00	- 137,226.40 295.68
48100 To record PY 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	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	87,000.00 53,180.00	- 137,226.40 295.68
48100 To record PY 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	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	87,000.00 53,180.00	- 137,226.40 295.68
48100 To record PY 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.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	87,000.00 53,180.00	- 137,226.40 295.68
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 To record del earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	87,000.00 53,180.00	137,226.40 295.68 2,720.23
48100 To record PY 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	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	87,000.00 53,180.00	- 137,226.40 295.68
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	87,000.00 53,180.00	- 137,226.40 295.68 2,720.23 27,449.67
48100 To record PY investment experience of PY investment	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	87,000.00 53,180.00	27,449.67 137,226.40 295.68 2,720.23
48100 To record PY 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. Reconciliatic Beginning fur Plus: Revenu Revenu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	87,000.00 53,180.00	- 137,226.40 295.68 2,720.23 27,449.67
48100 To record PY investment extended for the following for the f	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	87,000.00 53,180.00	27,449.67 137,226.40 295.68 2,720.23
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	87,000.00 53,180.00	27,449.67 137,226.40 295.68 2,720.23
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del eadvance refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	87,000.00 53,180.00	27,449.67 137,226.40 295.68 2,720.23
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Revenu Revenu Refunde Premiur Less: Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	87,000.00 53,180.00	27,449.67 137,226.40 295.68 2,720.23
48100 To record PY 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. Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds att of Debt Principal (SBE Capital Outlay Bonds)	87,000.00 53,180.00	27,449.67 137,226.40 295.68 2,720.23 27,449.67 137,226.40 295.68
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 68900 68530 64500 42210 42210 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent	87,000.00 53,180.00	27,449.67 137,226.40 295.68 2,720.23 27,449.67 137,226.40 295.68
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ricile XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) ce - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	87,000.00 53,180.00	27,449.67 137,226.40 295.68 2,720.23 27,449.67 137,226.40 295.68
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) c - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tats to refunded bonds (admin and underwriter fees) at on refunded bonds at of Gees on refunded bonds (admin and underwriter fees) at on refunded bonds	87,000.00 53,180.00	27,449.67 137,226.40 295.68 2,720.23 27,449.67 137,226.40 295.68 - - 87,000.00 53,180.00

Florida State College at Jacksonville

	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant	· <u></u>	
_			
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 2018-2019 fiscal year.		
Fund 9 - Doh	t Service Current Bond Refunding		
	<u> </u>		
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)		_
Sorios 2010	A to refund callable portion of Series 2009-A due from 1/1/2020		-
	•		
through 1/1/2	029.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	=	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	oond refunding for the 2018-19 fiscal year.		
Fund 8 - Reti	irement of Indebtedness		
Account #	<u>Description</u> Cash		
	Accrued Interest Payable	-	_
No accrued in	nterest for the 2018-2019 fiscal year		-
ino accided ii	itelest for the 2010-2019 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 7 Una	expended Plant	· <u></u>	
Account #	Description		
10100	Cash - Cash Disbursements	1,030,763.02	
04500	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	1,066.39	
68530 27777	Interest Deferred Revenues - Unavailable		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 1,011,227.58
42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLR)	Withheld\	20,601.83
	0&DS disbursements, investment earnings, and treasury fees.	via iriola)	20,001.00
To record CC			
To record CC	abo disbuisements, investment earnings, and treasury lees.		
	Deferred Revenues - Unavailable - Prior Year	-	
27XXX	•	-	-
27XXX 42210	Deferred Revenues - Unavailable - Prior Year	-	- -
27XXX 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	Ī
27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		1
27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	-	:
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description	-	:
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	16,674.00	
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	16,674.00	16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	16,674.00	- - 16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	16,674.00	- - 16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	16,674.00	- - 16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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.	16,674.00	- - 16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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		- - 16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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)	84,000.00	- - 16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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)		- - 16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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)	84,000.00 5,940.00	- - 16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	84,000.00 5,940.00	- - 16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	84,000.00 5,940.00	- - 16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	84,000.00 5,940.00	- 16,674.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	84,000.00 5,940.00	_
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69900 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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)	84,000.00 5,940.00	83,698.42
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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)	84,000.00 5,940.00	- 83,698.42 180.35
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	84,000.00 5,940.00	- 83,698.42 180.35
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti 689000 68530 64500 42210 48100 102XX To record det earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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)	84,000.00 5,940.00	- 83,698.42 180.35
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64201 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	84,000.00 5,940.00	- 83,698.42 180.35
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment anding cash with fiscal agent to payments of refunded bonds escrow	84,000.00 5,940.00	- 83,698.42 180.35
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	84,000.00 5,940.00	- 83,698.42 180.35
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 66900 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance reful agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment anding cash with fiscal agent to payments of refunded bonds escrow	84,000.00 5,940.00	- 83,698.42 180.35
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 66900 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance reful agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	84,000.00 5,940.00	83,698.42 180.35 6,099.23
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	84,000.00 5,940.00	83,698.42 180.35 6,099.23
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	84,000.00 5,940.00	83,698.42 180.35 6,099.23 7,161.02
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR)	84,000.00 5,940.00	7,161.02 83,698.42
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	84,000.00 5,940.00	7,161.02 83,698.42
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	84,000.00 5,940.00	7,161.02 83,698.42
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Revenue Refunde Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	84,000.00 5,940.00	7,161.02 83,698.42
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Revenur Revenur Revenur Refunda Premiur Less: Paymen	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	84,000.00 5,940.00	7,161.02 83,698.42 180.35 -
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds n on refunded bonds att of Debt Principal (SBE Capital Outlay Bonds)	84,000.00 5,940.00	7,161.02 83,698.42 180.35 6,099.23 7,161.02 83,698.42 180.35
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenur Refunde Premiur Less: Paymen Interest Other S Paymen	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) ce - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) atts to refunded bonds escrow agent	84,000.00 5,940.00	7,161.02 83,698.42 180.35 6,099.23 7,161.02 83,698.42 180.35
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	84,000.00 5,940.00	7,161.02 83,698.42 180.35 6,099.23 7,161.02 83,698.42 180.35
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 ricle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on or refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tist to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) t on refunded bonds	84,000.00 5,940.00	7,161.02 83,698.42 180.35 6,099.23 7,161.02 83,698.42 180.35

Florida Keys Community College

	Iting from bond issuance and refunding: expended Plant		
Account #	Description		
7.1000dille 11	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 2018-2019 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)		_
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
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 I	bond refunding for the 2018-19 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	28,072.08	
	Due from Other Agencies	· •	
64500	Other Services (Admin Charges - State Treasury)	26.86	
68530 27XXX	Interest Deferred Revenues - Unavailable		
42210	Revenue - License Tag Fees Appropriation (MVLR)		27,580.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	518.94
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
071/1/	B (1B		
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		
	rent Funds - Unrestricted Description		
Account #	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	420.00	
Account # 64500 42210	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	420.00	420.00
Account # 64500 42210 To record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	420.00	420.00
Account # 64500 42210 To record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	420.00	420.00
Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	420.00	420.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	420.00	420.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	420.00	420.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	420.00 - -	420.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	420.00 - - -	420.00
Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	420.00 - - - - -	420.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- - - - -	420.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - - - - -	420.00 - -
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) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - - - -	420.00 - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - - - -	- - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- - - - - -	- - - -
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- - - - - -	- - - -
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	- - - - - -	- - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	- - - - - -	- - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- - - - - -	- - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliatie Beginning fur	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	- - - - - -	- - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuadent. Reconciliation Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year	- - - - -	- - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning für Plus: Revenu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	- - - - -	- - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliative Beginning fur Plus: Revenu Revenu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	- - - - -	- - - -
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 Plus: Revenu Revenu Refunda	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	- - - - - -	- - - - - -
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 Plus: Revenu Revenu Refunda	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	- - - - - -	- - - - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Refunda Premiur Less: Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	- - - - -	- - - - - - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Refunda Premiur Less: Paymer Interest	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	- - - - - -	- - - - - - - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Refunda Premiur Less: Paymer Interest Other S	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds no no refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		- - - - - - - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliative Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds not of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) and to refunded bonds escrow agent		- - - - - - - - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues an	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds no no refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		- - - - - - - - - - - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2018-2019 **Gulf Coast State College**

	lting from bond issuance and refunding: expended Plant	<u>Debit</u>	<u>Credit</u>
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 2018-2019 fiscal year.		-
	,		
Account #	t Service Current Bond Refunding Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
0 : 00:40	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
	ot Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No od:	cond refunding for the 2049 40 figure		
	pond refunding for the 2018-19 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	_	
	Accrued Interest Payable	-	-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	ries:	Debit	Credit
	expended Plant	Dobit	<u> </u>
Account #	Description		
10100	Cash - Cash Disbursements	104,668.75	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	100.15	
68530 27XXX	Interest Deferred Revenues - Unavailable		_
42210	Revenue - License Tag Fees Appropriation (MVLR)		102,834.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	1,934.90
To record CC	&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
investment ea	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings		
	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	1,566.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,566.00
	ounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	<u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)	_	
69000	i agricon di podi i inidipai (ODE Capitai Outlay DUNUS)	-	
69000 68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
68530	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - -	
68530	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - -	-
68530	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - - -	-
68530 64500 42210 48100	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - -	- - -
68530 64500 42210 48100 102XX	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - -	:
68530 64500 42210 48100 102XX To record del	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- - - -	- - - -
68530 64500 42210 48100 102XX To record del earnings, rela	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - -	-
68530 64500 42210 48100 102XX To record del earnings, rela	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- - -	-
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - - - -	-
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - - -	-
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - -	-
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - - -	- -
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	- - - -	- - -
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Refunda	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and ing cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	- - - -	- - - - - -
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Refunda	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	- - - -	- - - - - -
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less:	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and ing cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	- - - -	- - - - - - - -
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on or refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	- - - -	- - - - - - - - -
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	- - - -	- - - - - - - - - -
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) be - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) bervices (Admin Charges - SBA) ats to refunded bonds escrow agent	- - - -	- - - - - - - - - - -
68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Revenu Refunda Premiur Less: Paymer Interest Other S Paymer Dues ar	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	- - - - - -	- - - - - - - - - - - -

Hillsborough Community College

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - 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 2018-2019 fiscal year.		-
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
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 I	bond refunding for the 2018-19 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	triae:	Debit	Credit
		Debit	Credit
	Possistion		
Account # 10100	Description Cash - Cash Disbursements	487,219.02	
10100	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	807.76	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		472,421.58
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	15,605.20
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	arnings.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description (A.L.: OL. BOS)	40.005	
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	12,630.00	12,630.00
	nounts withheld from MVLR for actual administration fees as		12,030.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
•	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	350,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	17,500.00	
64500	SBA Sinking Fund Administration Fees	979.99	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		356,948.42
48100	SBA Sinking Fund Earnings	-	769.12
102XX	Investments - Cash Equivalent (SBA)		10,762.45
	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.			
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
	· · · · · · · · · · · · · · · · · · ·		10 700 45
	nd balance as provided in prior school year		10,762.45
Beginning fur			356,948.42
Beginning fur Plus:	e - License Tag Fees Appropriation (MVLR)		769.12
Beginning fur Plus: Revenu Revenu	e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		
Beginning fur Plus: Revenu Revenu Refunde	e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		-
Beginning fur Plus: Revenu Revenu Refunde Premiur	e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
Beginning fur Plus: Revenu Revenu Refunde Premiur Less:	e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds		-
Beginning fur Plus: Revenu Revenu Refundo Premiur Less: Paymer	e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		350,000.00 17,500.00
Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S	e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds in on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		350,000.00
Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds in on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ints to refunded bonds escrow agent		350,000.00 17,500.00
Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds in on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) Int to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		350,000.00 17,500.00
Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds in on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) Int to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) Int on refunded bonds	_	350,000.00 17,500.00

Indian	River	State	College
IIIUIaII	Kivei	State	College

Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- - -	
Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- - -	
Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- -	
Discounts on Sale of Bonds	-	
Sale of Bonds - SBE/COBI Bonds	-	_
Premium on Sale of Bonds		-
bond issues for the 2018-2019 fiscal year.		
Service Current Bond Refunding		
<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		-
		-
, , ,		-
·		
Service Advance Bond Refunding		
Description		
•	-	
,	-	
,	-	
Sale of Refunding Bonds		-
Premium on Sale of Refunding Bonds		-
Accrued Interest Payable (Sinking Fund Accruals)		-
nd refunding for the 2018-19 fiscal year		
	-	
Accrued Interest Payable		-
erest for the 2018-2019 fiscal year		
es:	<u>Debit</u>	Credit
pended Plant		
Description		
	358,060.78	
Due from Other Agencies	-	
	481.97	
Deferred Revenues - Unavailable		-
Revenue - License Tag Fees Appropriation (MVLR)		349,231.52
	₹ Withheld)	9,311.23
DS disbursements, investment earnings, and treasury lees.		
	-	
		-
		-
- Company of the Comp		
	7,536.00	
Revenue - License Tag Fees Appropriation (MVLR)		7,536.00
	120 000 00	
SBA Sinking Fund Administration Fees	66.12	
Payments to Refunding Bond Escrow	-	
·	-	
<u> </u>		- 145,632.48
SBA Sinking Fund Earnings	-	313.79
Investments - Cash Equivalent (SBA)		3,469.85
· · ·		
any occur with noods agont to payments of refunded bonds escrow		
of activity in France C. Detirement (C. 1997)		
		45 450 55
palarice as provided in prior school year		15,478.56
- License Tag Fees Appropriation (MVLR)		145,632.48
- Interest and Divendends (SBA Sinking Fund Interest Earnings)		313.79
·		-
on refunded bonds		-
of Debt Principal (SBE Capital Outlav Bonds)		120,000.00
		29,350.00
vices (Admin Charges - SBA)		66.12
to refunded bonds escrow agent		-
fees on refunded bonds (admin and underwriter fees) on refunded bonds		-
lance	_	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) to refund callable portion of Series 2009-A due from 1/1/2020 29. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) and refunding for the 2018-19 fiscal year. Service Advance Bond Refunding Bonds Accrued Interest Payable Brescription Cash Accrued Interest Payable Brescription Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Description Cash Cash Cash Disbursements Due from Other Agencies Other Services (Admin Charges - Other Services (Admin Charges - Deferred Revenues - Unavailable - Prior Year COADS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - CO&DS disbursements, and brings. Interest on Undistributed CO&DS Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Units withheld from MVLR for actual administration fees as cleak XII, Section 9, Subsection (d) of the Florida Constitution. Sement 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) Interest on Evenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Barnings Investments - Cash Equivalent (SBA) Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer	Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) to refund callable portion of Series 2009-A due from 1/1/2020 29. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Lose and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - underwriter's discount) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - bond finance/admin charges) Lose and Fees (Issuance costs - underwinder charges) Lose and Fees (Issuance charges) Lose and Fee

Florida Gateway College

<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	-	_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 8 - Dek	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		_
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
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)		-
	(Simily Condition)		
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	96,247.12	
10100	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	92.10	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		94,560.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	(vvitnneia)	1,779.22
TO TECOTO CC	odbo disbursements, investment earnings, and treasury lees.		
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	· ·		
investment e	arnings. rent Funds - Unrestricted		
investment e Fund 1 - Cur Account #	rent Funds - Unrestricted Description	4.440.00	
investment e Fund 1 - Cur Account # 64500	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	1,440.00	1 440 00
investment e Fund 1 - Cur Account # 64500 42210	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,440.00	1,440.00
investment e Fund 1 - Cur Account # 64500 42210 To record arr	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as	1,440.00	1,440.00
investment e Fund 1 - Cur Account # 64500 42210 To record amprovided in A	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Hounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,440.00	1,440.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness	1,440.00	1,440.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description	1,440.00	1,440.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	1,440.00 - -	1,440.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description	1,440.00 - - -	1,440.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts 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	1,440.00 - - - -	1,440.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,440.00 - - - - -	1,440.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. 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	1,440.00 - - - - -	1,440.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	1,440.00 - - - - -	1,440.00 - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	1,440.00 - - - - -	1,440.00 - - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	1,440.00 - - - - - -	1,440.00 - - - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	1,440.00 - - - - - -	1,440.00 - - - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	1,440.00 - - - - - -	1,440.00 - - - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,440.00 - - - - - -	1,440.00 - - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,440.00 - - - - - -	1,440.00 - - -
investment e 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 de earnings, rela advance refu agent. Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness:	1,440.00 - - - - - -	1,440.00 - - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,440.00 - - - - - -	- - - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Other Service Payments of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Payon of activity in Fund 8 - Retirement of Indebtedness: Indicate the Service of	1,440.00 - - - - - -	- - - -
investment e Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning für Plus: Revenu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness:	1,440.00 - - - - - -	- - - -
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investment e 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 de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refunde Premiur	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Hamilian Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow Interest and Divendends (SBA Sinking Fund Interest Earnings)	1,440.00 	- - - - - -
investment e 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 de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refundd Premiur Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) oth service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	1,440.00 	- - - - - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: Revenu Revenu Refundu Premiur Less: Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dest service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	1,440.00 	- - - - - - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refundu Less: Paymer Interest	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	1,440.00 	- - - - - - - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund Premiur Less: Paymer Interest Other S	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Earnings (SBE Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds)	1,440.00 	- - - - - - - - -
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	1,440.00	- - - - - - - - - -
investment e 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 de earnings, rela advance refu agent. Revenu Revenu Refund Premiur Less: Paymer Interest Other S Paymer Dues an	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Debt Principal (SBE Capital Outlay Bonds) To Debt Principal (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) The Services (Admin Charges - SBA) Th	1,440.00	- - - - - - - - - -

Lake-Sumter State College

runa / - one	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 2018-2019 fiscal year.		
Fund 8 - Dek	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		_
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
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 2018-19 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	93,462.51	
	Due to Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	95.17	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		- 01 710 16
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	(Mithheld)	91,719.16 1,838.52
	D&DS disbursements, investment earnings, and treasury fees.	vviumeia)	1,000.02
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record DV			
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
investment e Fund 1 - Cur	arnings. rent Funds - Unrestricted		
investment e Fund 1 - Cur Account #	arnings. rent Funds - Unrestricted Description	1 499 00	
investment e Fund 1 - Cur Account # 64500	ernings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	1,488.00	1 488 00
investment e Fund 1 - Cur Account # 64500 42210	arnings. rent Funds - Unrestricted Description	1,488.00	1,488.00
investment e Fund 1 - Cur Account # 64500 42210 To record arr	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,488.00	1,488.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,488.00	1,488.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	errent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	1,488.00	1,488.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description		1,488.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	errent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	1,488.00 6,000.00 420.00	1,488.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	errings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as pricicle XII, Section 9, Subsection (d) of the Florida Constitution. Internet of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	6,000.00	1,488.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Airement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	6,000.00 420.00	1,488.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	6,000.00 420.00	1,488.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as a criticle 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	6,000.00 420.00	_
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	errings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	6,000.00 420.00	5,992.84
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	6,000.00 420.00	- 5,992.84 12.91
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	6,000.00 420.00	5,992.84
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	6,000.00 420.00	- 5,992.84 12.91
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	6,000.00 420.00	- 5,992.84 12.91
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	6,000.00 420.00	- 5,992.84 12.91
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	6,000.00 420.00	- 5,992.84 12.91
investment e 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 de earnings, rela advance refu agent. Reconciliation	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness:	6,000.00 420.00	5,992.84 12.91 416.97
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investment e Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning für Plus: Revenu	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness:	6,000.00 420.00	5,992.84 12.91 416.97
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	6,000.00 420.00	5,992.84 12.91 416.97 490.70 5,992.84
investment e Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Refunda	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Attached the service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: Individual transfer of Indebtedness: Individual transfer of Prior year and balance as provided in prior school year E- License Tag Fees Appropriation (MVLR) E- Interest and Divendends (SBA Sinking Fund Interest Earnings)	6,000.00 420.00	5,992.84 12.91 416.97 490.70 5,992.84
investment e 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 de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refundd Premiur Less:	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: Indicated the service of the servic	6,000.00 420.00	5,992.84 12.91 416.97 490.70 5,992.84 12.91
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: Revenu Revenu Refundu Premiur Less: Paymer	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicated the proceeds of the Capital Outlay Bonds of the Principal (SBE Capital Outlay Bonds)	6,000.00 420.00	5,992.84 12.91 416.97 490.70 5,992.84 12.91 - - - 6,000.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refundu Less: Paymer Interest	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	6,000.00 420.00	5,992.84 12.91 416.97 490.70 5,992.84 12.91 - - 6,000.00 420.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund Premiur Less: Paymer Interest Other S	Arrings. Arrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Arounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	6,000.00 420.00	5,992.84 12.91 416.97 490.70 5,992.84 12.91 - - - 6,000.00 420.00
investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	6,000.00 420.00	5,992.84 12.91 416.97 490.70 5,992.84 12.91 - - - 6,000.00
investment e 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 de earnings, rela advance refu agent. Revenu Revenu Refund Premiur Less: Paymer Interest Other S Paymer Dues an	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in Prior School year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) Ints to refunded bonds escrow agent	6,000.00 420.00	5,992.84 12.91 416.97 490.70 5,992.84 12.91 - - 6,000.00 420.00

State College of Florida, Manatee-Sarasota

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		=
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	oond refunding for the 2018-19 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
, 1000ulit #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	ries:	Debit	Credit
	expended Plant		
Account #			
10100	Description Cash - Cash Disbursements	210,941.61	
10100	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	201.84	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		207,244.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	: Withheld)	3,899.45
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
	Deferred Revenues - Unavailable - Prior Year		
27777			
27XXX 42210	CO&DS Distributed	-	-
		-	-
42210 48100 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
42210 48100 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
42210 48100 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
42210 48100 To record PY investment ea Fund 1 - Cur Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description	-	-
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	3,156.00	
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,156.00	- - 3,156.00
42210 48100 To record PY investment exercises Fund 1 - Cur Account # 64500 42210 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	3,156.00	- - 3,156.00
42210 48100 To record PY investment exercises Fund 1 - Cur Account # 64500 42210 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.	3,156.00	3,156.00
42210 48100 To record PY investment expend 1 - Cur Account # 64500 42210 To record amprovided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	3,156.00	- - 3,156.00
42210 48100 To record PY investment expend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.	3,156.00	- - 3,156.00
42210 48100 To record PY investment expend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	3,156.00 - -	3,156.00
42210 48100 To record PY investment exercises Fund 1 - Cur Account # 64500 42210 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- - - -	3,156.00
42210 48100 To record PY investment expend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts 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	- - - - -	3,156.00
42210 48100 To record PY investment expend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - - -	3,156.00
42210 48100 To record PY investment expend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts 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	- - - - - -	3,156.00
42210 48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - -	3,156.00
42210 48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR)	- - - - - -	- - 3,156.00 - - - -
42210 48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 48100 102XX To record del	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	3,156.00 - - - - - -	3,156.00 - - - - -
42210 48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, relations	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- - - - - - -	3,156.00
42210 48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - - - - -	3,156.00
42210 48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and inding cash with fiscal agent to payments of refunded bonds escrow	- - - - - - - -	3,156.00
42210 48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and of activity in Fund 8 - Retirement of Indebtedness:	- - - - - - -	3,156.00
42210 48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 48100 10272 To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and inding cash with fiscal agent to payments of refunded bonds escrow	- - - - - - -	3,156.00
42210 48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	- - - - - - -	- - - - - - -
42210 48100 To record PY investment expended in A Fund 8 - Ret Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Responsible Reginning fur Plus: Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	- - - - - - -	- - - - - - -
42210 48100 To record PY investment experience of PY inves	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	- - - - - - -	- - - - - - - -
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Refunde Premiur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	- - - - - - -	- - - - - - - - - -
42210 48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Revenu Revenu Refunde Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	- - - - - - -	- - - - - - - - - -
42210 48100 To record PY investment experience of the following provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 1027X To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds att of Debt Principal (SBE Capital Outlay Bonds)	- - - - - - -	- - - - - - - - - - -
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 66900 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Refunde Premiur Less: Paymer Interest	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds in on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	- - - - - - -	- - - - - - - - - - - - - -
42210 48100 To record PY investment experience of the following provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds att of Debt Principal (SBE Capital Outlay Bonds)	- - - - - - - -	- - - - - - - - - - - - - - - -
42210 48100 To record PY investment experience of the following provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	- - - - - - -	- - - - - - - - - - - - - - - - -
42210 48100 To record PY investment experience of the following provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tats to refunded bonds escrow agent and fees on refunded bonds of on refunded bonds (admin and underwriter fees) at on refunded bonds	3,156.00	- - - - - - - - - - - - - - - - - - -

Miami Dade College

	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		-
No nou mon	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	oond refunding for the 2018-19 fiscal year.		
Fund 8 - Reti	irement of Indebtedness		
Account #	Description		
=	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	1,701,091.70	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	1,661.56	
68530 27XXX	Interest Deferred Revenues - Unavailable		
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,670,653.25
48100	Revenue - Interest and Divendends (Interest Earned on MVLI	R Withheld)	32,100.01
	0&DS disbursements, investment earnings, and treasury fees.	,	, , , , , , , , , , , , , , , , , , , ,
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
48100	Interest on Undistributed CO&DS		_
To record P r	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
investment ea	arnings.		
investment ea	arnings. rent Funds - Unrestricted		
investment ea Fund 1 - Cur Account #	arnings.	25,980.00	
investment ea Fund 1 - Cur Account # 64500 42210	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	25,980.00	25,980.00
investment ea Fund 1 - Cur Account # 64500 42210 To record am	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	25,980.00	25,980.00
investment ea Fund 1 - Cur Account # 64500 42210 To record am	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	25,980.00	25,980.00
investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	25,980.00	25,980.00
investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	25,980.00	25,980.00
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	35,000.00	25,980.00
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	35,000.00 2,050.00	25,980.00
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	ernings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	35,000.00	25,980.00
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	ernings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	35,000.00 2,050.00	25,980.00
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	ernings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	35,000.00 2,050.00	25,980.00
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	ernings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	35,000.00 2,050.00	25,980.00 - 35,366.75
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	ernings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	35,000.00 2,050.00	_
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	35,000.00 2,050.00	- 35,366.75
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	35,000.00 2,050.00	- 35,366.75 76.20
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	35,000.00 2,050.00	- 35,366.75 76.20
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refu	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	35,000.00 2,050.00	- 35,366.75 76.20
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	35,000.00 2,050.00	- 35,366.75 76.20
investment ex Fund 1 - Cur 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 refuragent.	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	35,000.00 2,050.00	- 35,366.75 76.20
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Reconciliation Beginning fur	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and ing cash with fiscal agent to payments of refunded bonds escrow	35,000.00 2,050.00	- 35,366.75 76.20
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus:	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dest service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in Fund 8 - Retirement of Indebtedness: Indicating the description of the Service of the	35,000.00 2,050.00	35,366.75 76.20 1,623.11
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refulader. Reconciliation Beginning fur Plus: Revenue	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Represent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Reteroice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in Fund 8 - Retirement of Indebtedness: Red balance as provided in prior school year Red - License Tag Fees Appropriation (MVLR)	35,000.00 2,050.00	35,366.75 76.20 1,623.11 1,854.15 35,366.75
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenur Revenur	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	35,000.00 2,050.00	35,366.75 76.20 1,623.11
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69900 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Reconciliation Plus Revenur Refunde	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	35,000.00 2,050.00	35,366.75 76.20 1,623.11 1,854.15 35,366.75
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69900 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Reconciliation Plus Revenur Refunde	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	35,000.00 2,050.00	35,366.75 76.20 1,623.11 1,854.15 35,366.75
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiur Less:	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	35,000.00 2,050.00	35,366.75 76.20 1,623.11 1,854.15 35,366.75
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenur Refunde Premiur Less: Paymen	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: The balance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings)	35,000.00 2,050.00	1,854.15 35,366.75 76.20 1,623.11 35,366.75 76.20
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue Refunde Premiur Less: Paymen Interest Other Si	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	35,000.00 2,050.00	35,366.75 76.20 1,623.11 1,854.15 35,366.75 76.20 - - 35,000.00 2,050.00
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Revenur Refunde Premiur Less: Paymen Interest Other S Paymen	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Pounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) c - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds but of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) and to refunded bonds escrow agent	35,000.00 2,050.00	35,366.75 76.20 1,623.11 1,854.15 35,366.75 76.20 - - 35,000.00 2,050.00
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 102XX To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds To Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) test to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	35,000.00 2,050.00	35,366.75 76.20 1,623.11 1,854.15 35,366.75 76.20 - - 35,000.00 2,050.00
investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 102XX To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) ce - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) that to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	35,000.00 2,050.00	35,366.75 76.20 1,623.11 1,854.15 35,366.75 76.20

North Florida Community College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 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		-
Sorios 2010	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	•		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2018-19 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued if	nterest for the 2018-2019 fiscal year		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	44,766.94	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	<u>-</u> 42.84	
68530	Interest	12.01	
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	Mithhold)	43,982.22 827.56
	0&DS disbursements, investment earnings, and treasury fees.	vviii ii leiu)	021.30
	•		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
4221N	CO&DS Distributed		_
	CO&DS Distributed Interest on Undistributed CO&DS		-
48100			-
48100 To record PY	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		-
48100 To record PY investment ea	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		-
48100 To record PY investment ea Fund 1 - Cur Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description		-
48100 To record PY investment ex Fund 1 - Cur Account # 64500	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	669.78	
48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	669.78	669.78
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	669.78	669.78
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as	669.78	- - 669.78
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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.	669.78	- - 669.78
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	669.78	669.78
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	669.78 - -	669.78
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	669.78 - - - -	669.78
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	669.78 - - - - -	669.78
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	669.78 - - - - -	- - 669.78
investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - - - -	- 669.78
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	669.78 - - - - -	- - 669.78
48100 To record PY investment exemples of the following investment exemples of the following investment exemples of the following in A formula following in A fo	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - - - - -	- - 669.78 - - - -
48100 To record PY 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- - - - - -	- - 669.78
48100 To record PY 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - - - -	- - - - - -
48100 To record PY investment expended in A Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment anding cash with fiscal agent to payments of refunded bonds escrow	669.78 - - - - -	- - 669.78
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service Payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Tound of activity in Fund 8 - Retirement of Indebtedness:	- - - - - -	- - - - - -
48100 To record PY investment expended in A feet and A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment anding cash with fiscal agent to payments of refunded bonds escrow	- - - - - -	- - - - - -
48100 To record PY 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:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year		- - - - - - -
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service Payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Tound of activity in Fund 8 - Retirement of Indebtedness:	- - - - -	- - - - - - -
48100 To record PY investment expended in A Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunder	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	- - - - - -	- - - - - - - -
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Refunde Premiur	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Tound of activity in Fund 8 - Retirement of Indebtedness: The delance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Divendends (SBA Sinking Fund Interest Earnings)		- - - - - - - - -
48100 To record PY investment experience of PY investment	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: The balance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest and Divendends (SBA Sinking Fund Interest Earnings) The Interest Earnings Interest Earni	669.78	- - - - - - - - -
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Revenu Revenu Refunde Premiur Less: Paymer	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	669.78	- - - - - - - - - -
48100 To record PY investment experience of Py investment	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	669.78 - - - - -	- - - - - - - - - - -
48100 To record PY investment experience of Py investment	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year rending cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent	669.78 - - - - -	
48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 To record del record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 Beginning fur Plus: Reconciliatic Beginning fur Plus: Revenu Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	669.78	

Northwest Florida State College

	Northwest Florida State College		=
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 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)		-
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 8 - De	bt Service Advance Bond Refunding		
	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 2018-19 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	191,457.02	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 206.45	
68530	Interest	200.40	
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	\\/ithhold\	187,675.06 3,988.41
	D&DS disbursements, investment earnings, and treasury fees.	with the tay	3,900.41
	•		
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.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	<u>Description</u>		
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,228.00	3,228.00
	nounts withheld from MVLR for actual administration fees as		5,220.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	18,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	6,870.00 11.03	
U TUUU	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42240	Cash with Fiscal/Service Agents		- 04 000 04
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	24,296.94 52.35
102XX	Investments - Cash Equivalent (SBA)		531.74
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		
•	nding cash with fiscal agent to payments of refunded bonds escrow		
advance refu			
advance refu agent.			
advance refu agent. Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
advance refu agent. Reconciliatio Beginning fur	on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year		3,572.42
advance refu agent. Reconciliation Beginning fur Plus:	nd balance as provided in prior school year		3,572.42 24,296.94
advance refu agent. Reconciliation Beginning fur Plus: Revenu	·		
advance refu agent. Reconciliation Beginning fur Plus: Revenu Refundo	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		24,296.94
advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refundo Premiur	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		24,296.94
advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur Less:	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		24,296.94 52.35 - -
advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunda Premiur Less: Paymei Interest	nd balance as provided in prior school year ie - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds in on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds) in on Debt (SBE Capital Outlay Bonds)		24,296.94 52.35 - - 18,000.00 6,870.00
advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunda Premiur Less: Paymei Interest	nd balance as provided in prior school year ie - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds in on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds) c on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		24,296.94 52.35 - - 18,000.00 6,870.00
advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymee Interest Other S Paymer	nd balance as provided in prior school year ie - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds in on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds) in on Debt (SBE Capital Outlay Bonds)		24,296.94 52.35 - - 18,000.00
advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refundo Premiur Less: Paymer Interest Other S Paymer Dues ar	nd balance as provided in prior school year ie - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds in on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds) is on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ints to refunded bonds escrow agent		24,296.94 52.35 - - 18,000.00 6,870.00

Palm Beach State College

Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
Dues and Fees (Issuance costs - underwriter's discount)	-	
,	-	
bucs and rees (issuance costs bond infance/admin charges)		
Discounts on Sale of Bonds	-	
Sale of Bonds - SBE/COBI Bonds		-
Premium on Sale of Bonds		-
,		
<u> </u>		
	_	
Dues and Fees (Issuance costs - underwriter's discount)	-	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	-	
•		-
Accrued Interest Payable (Sinking Fund Accruals)		-
•		
t Service Advance Bond Refunding		
<u>Description</u>		
•	-	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
Discounts on Refunding Bonds	-	
Sale of Refunding Bonds		-
9		-
Accided interest i ayabie (Sinking i dilu Accidais)		-
ond refunding for the 2018-19 fiscal year.		
rement of Indebtedness		
Description		
Cash	-	
-		-
•		
	<u>Debit</u>	Credit
	EDE 400 04	
	525,423.34 -	
Other Services (Admin Charges - State Treasury)	686.11	
Interest		
Deferred Revenues - Unavailable		-
	\/\/ithheld\	512,854.30 13,255.15
,	with incluy	10,200.10
	-	_
		- -
rnings.		
ent Funds - Unrestricted		
Description		
Other Services (Admin Charges - DOE)	10,728.00	
Revenue - License Tag Fees Appropriation (MVLR)		10,728.00
<u> </u>		
Payment of Debt Principal (SBE Capital Outlay Bonds)	152,000.00	
Interest on Debt (SBE Capital Outlay Bonds)	46,070.00	
SBA Sinking Fund Administration Fees	87.00	
,	<u>-</u>	
Cash with Fiscal/Service Agents	-	-
Revenue - License Tag Fees Appropriation (MVLR)		191,617.70
SBA Sinking Fund Earnings	-	412.88
Investments - Cash Equivalent (SBA)		6,126.42
• •		
n of activity in Fund 8 - Retirement of Indehtedness:		
		25,800.50
2 Jana 100 do providod in prior donoor year		20,000.00
		191,617.70
		412.88
•		-
on returned ponds		-
of Debt Principal (SBE Capital Outlay Bonds)		152,000.00
on Debt (SBE Capital Outlay Bonds)		46,070.00
rvices (Admin Charges - SBA)		87.00
rvices (Admin Charges - SBA) s to refunded bonds escrow agent		87.00 -
rvices (Admin Charges - SBA)		87.00 - - -
	y bond issues for the 2018-2019 fiscal year. 1 Service Current Bond Refunding 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 Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) to refund callable portion of Series 2009-A due from 1/1/2020 129. 1 Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Loues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Cond refunding for the 2018-19 fiscal year. Terment of Indebtedness Description Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. ent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) conts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	y bond issues for the 2018-2019 fiscal year. Service Current Bond Refunding Description Miscellaneous Principal/Interest - Current Refunding Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - bond finance/admin charges) - Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Lo refund callable portion of Series 2009-A due from 1/1/2020 29. 18 Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Loues and Fees (Issuance costs - underwriter's discount) Loues and Fees (Issuance costs - underwriter's discount) Loues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Peremium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ond refunding for the 2018-19 fiscal year. Tement of Indebtedness Description Cash Accrued Interest Payable (Sinking Fund Accruals) ond refunding for the 2018-19 fiscal year Terest To the 2018-2019 fiscal year Terest To the 2018-2019 fiscal year Terest To the 2018-2019 fiscal year Terest Cash Disbursements Description Cash - Cash Disbursements Due from Other Agencies Due from Other Agencies Due from Other Agencies Due from Other Agencies Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rings. Deferred Revenues - Unavailable, CO&DS disbursements, and transfer of Deferred Revenues - Unavailable, CO&DS disbursem

Pasco-Hernando Community College

Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
Sorios 2010	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	•		
•	bt Service Advance Bond Refunding		
	<u> </u>		
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 l	bond refunding for the 2018-19 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	83,961.19	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	248.66	
68530 27XXX	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 79,405.97
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	4,803.88
To record CC	D&DS disbursements, investment earnings, and treasury fees.	,	
07)()()	B (1B		
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	arnings.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,888.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		3,888.00
	nounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description Personal of Polit Principal (CRF, Carried Cutton Pour de)	405.000.55	
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	105,000.00 73,900.00	
64500	SBA Sinking Fund Administration Fees	73,900.00 79.87	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
40040	Cash with Fiscal/Service Agents		
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)		175,906.03 379.02
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	2,694.82
	bt service payments, MVLR withheld for debt service, investment		2,004.02
	ated fees, reversal of accrued interest, and transfer of prior year		
•	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		37,947.89
Plus:	a salanos do providou in prior sonour year		50. 1 4 5, 10
	e - License Tag Fees Appropriation (MVLR)		175,906.03
Revenu	e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		379.02
Revenu	ed bond proceeds m on refunded bonds		-
Revenu Refunde	m on returned ad handa		-
Revenu Refunde Premiur	n on returnaed bonds		
Revenu Refunde Premiur Less:			105 000 00
Revenu Refunde Premiur Less: Paymer	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		105,000.00 73,900.00
Revenu Refunde Premiur Less: Paymer Interest Other S	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		
Revenu Refunde Premiur Less: Paymer Interest Other S 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		73,900.00
Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	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)		73,900.00
Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	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) nt on refunded bonds	_	73,900.00

Pensacola	State	Callaga
Pensacoia	State	College

Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 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)		-
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	oond refunding for the 2018-19 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
_	Cash	-	
No occured in	Accrued Interest Payable		-
No accrued ii	nterest for the 2018-2019 fiscal year		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	390,381.85	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	421.58	
68530 27XXX	Interest Deferred Revenues - Unavailable		
42210	Revenue - License Tag Fees Appropriation (MVLR)		382,658.85
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	8,144.58
	0&DS disbursements, investment earnings, and treasury fees.	,	,
o=\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	8.4 18 11 11 11 11 11		
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 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	6,591.78	
42210	Revenue - License Tag Fees Appropriation (MVLR)	0,001.10	6,591.78
	ounts withheld from MVLR for actual administration fees as		0,001.70
To record am	ourits withheld from MVER for actual authinistration fees as		0,001.70
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		0,001.70
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		0,001.70
provided in A Fund 8 - Ret	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		0,001.10
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.	50,000.00	0,001.70
provided in A Fund 8 - Ret Account #	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	50,000.00 3,220.00	0,001.70
provided in A Fund 8 - Ret Account # 69000	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		0,001.70
provided in A Fund 8 - Ret Account # 69000 68530	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,220.00	0,001.70
provided in A Fund 8 - Ret Account # 69000 68530	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,220.00	0,001.70
provided in A Fund 8 - Ret Account # 69000 68530 64500	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,220.00	_
provided in A Fund 8 - Ret Account # 69000 68530	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	3,220.00	- 50,201.37
provided in A Fund 8 - Ret Account # 69000 68530 64500	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,220.00	50,201.37 108.17 2,933.25
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	3,220.00	- 50,201.37 108.17
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	3,220.00	- 50,201.37 108.17
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	3,220.00	- 50,201.37 108.17
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	3,220.00	- 50,201.37 108.17
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	3,220.00	- 50,201.37 108.17
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation	ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment total fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	3,220.00	- 50,201.37 108.17 2,933.25
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	3,220.00	- 50,201.37 108.17
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Plus:	ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment total fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	3,220.00	- 50,201.37 108.17 2,933.25
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatia Beginning fur Plus: Revenu Revenu	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	3,220.00	50,201.37 108.17 2,933.25 3,408.29
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and described fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	3,220.00	50,201.37 108.17 2,933.25 3,408.29 50,201.37
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Refunde Premiur	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	3,220.00	50,201.37 108.17 2,933.25 3,408.29 50,201.37
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur Less:	ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	3,220.00	3,408.29 50,201.37 108.17 2,933.25
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Refundo Premiur Less: Paymer	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicate the description of the Barbard of SBA Sinking Fund Interest Earnings) The control of the Principal (SBE Capital Outlay Bonds)	3,220.00	3,408.29 50,201.37 108.17 2,933.25 3,408.29 50,201.37 108.17
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Principal (SBE Capital Outlay Bonds) Interest Capital Outlay Bonds)	3,220.00	3,408.29 50,201.37 108.17 2,933.25 3,408.29 50,201.37 108.17
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicate the description of the Barbard of SBA Sinking Fund Interest Earnings) The control of the Principal (SBE Capital Outlay Bonds)	3,220.00	3,408.29 50,201.37 108.17 2,933.25 3,408.29 50,201.37 108.17
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) Be - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) at the refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	3,220.00	3,408.29 50,201.37 108.17 2,933.25 3,408.29 50,201.37 108.17
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) be - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) bervices (Admin Charges - SBA) ts to refunded bonds escrow agent and fees on refunded bonds at on refunded bonds	3,220.00	3,408.29 50,201.37 108.17 2,933.25

Polk State College

	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
7.000diit	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)		-
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	oond refunding for the 2018-19 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No operuod i	Accrued Interest Payable		-
No accrued ii	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	274,304.29	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	262.47	
68530 27XXX	Interest Deferred Revenues - Unavailable		_
42210	Revenue - License Tag Fees Appropriation (MVLR)		269,496.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	5,070.76
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
	Deferred Revenues - Unavailable - Prior Year		
27XXX 42210		-	_
27XXX 42210 48100	CO&DS Distributed Interest on Undistributed CO&DS	-	-
42210 48100	CO&DS Distributed	-	-
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
42210 48100 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
42210 48100 To record PY investment ea Fund 1 - Cur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	-	-
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	4,104.00	-
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	4,104.00	- - 4,104.00
42210 48100 To record PY investment expend 1 - Cur Account # 64500 42210 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as	4,104.00	4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,104.00	4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	4,104.00	4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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	4,104.00	- - 4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	4,104.00	- - 4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- 4,104.00 - - -	4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	- - - - -	4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - - - -	4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. 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	- - - - - - -	- - 4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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)	- - - - - - -	- 4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - - - - - -	- 4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - - - - -	- 4,104.00
42210 48100 To record PY 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - - - - - -	- - 4,104.00
42210 48100 To record PY 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	- - - - - - -	- 4,104.00
42210 48100 To record PY 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 4,104.00	- - 4,104.00
42210 48100 To record PY 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 advance refu advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - - - - - -	4,104.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 70 record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and of activity in Fund 8 - Retirement of Indebtedness:	- - - - - - -	4,104.00
42210 48100 To record PY 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. Reconciliatie Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - - - - - -	4,104.00
42210 48100 To record PY 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:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	- - - - - - -	4,104.00
42210 48100 To record PY 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. Reconciliatic Beginning fur Plus: Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and of activity in Fund 8 - Retirement of Indebtedness:	- - - - - - -	- - - - - - -
42210 48100 To record PY 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. Reconciliatie Beginning fur Plus: Revenu Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	- 4,104.00	- - - - - - - - -
42210 48100 To record PY 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. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	- 4,104.00	- - - - - - - - - -
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Refunde Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year rending cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	- 4,104.00	- - - - - - - - -
42210 48100 To record PY 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. Reconciliatie Beginning fur Plus: Revenu Refunde Premiur Less: Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds in on refunded bonds att of Debt Principal (SBE Capital Outlay Bonds)	- - - - - - - -	- - - - - - - - - -
42210 48100 To record PY 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 Revenu Revenu Refunde Premiur Less: Paymer Interest	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on or refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	- - - - - - - -	- - - - - - - - - - - - -
42210 48100 To record PY 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 Revenu Refunda Premiur Less: Paymer Interest Other S	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds in on refunded bonds att of Debt Principal (SBE Capital Outlay Bonds)	- - - - - - - -	- - - - - - - - - - - - - -
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 68000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year redining cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) test to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	- 4,104.00	- - - - - - - - - - - - - -
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 68000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) t on refunded bonds	- 4,104.00	- - - - - - - - - - - - - - - - -

St. Johns River State College

	lting from bond issuance and refunding: expended Plant	<u>Debit</u>	<u>Credit</u>
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 2018-2019 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
tocourit #	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)		-
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	·		
Fund 8 - Del	bt Service Advance Bond Refunding		
Account #	Description		
10000111111	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)		-
	(2000)		
No advance I	bond refunding for the 2018-19 fiscal year.		
und 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	161,614.96	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	154.64	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)	D \A/:41-11-1\	158,782.00
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLf 0&DS disbursements, investment earnings, and treasury fees.	R withheld)	2,987.60
10 100014 00	abo disbursements, investment earnings, and treasury less.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100 To record DV	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		-
nvestment e			
	rent Funds - Unrestricted		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	2,418.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	2,410.00	2,418.00
	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)	-	
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)	-	
To record del	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		
agent.			
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fur	nd balance as provided in prior school year		-
Plus:			
Revenu	e - License Tag Fees Appropriation (MVLR)		-
	e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds m on refunded bonds		-
Refunde	II OII IEIUIIUEU DOIIUS		-
Refunde Premiur			
Refunde Premiur Less:	nt of Debt Principal (SBE Capital Outlav Bonds)		-
Refunde Premiur Less: Paymer	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		-
Refunde Premiur Less: Paymer Interest Other S	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		- - -
Refunde Premiur Less: Paymer Interest Other S Paymer	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) its to refunded bonds escrow agent		- - -
Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) hts to refunded bonds escrow agent hd fees on refunded bonds (admin and underwriter fees)		- - - -
Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) its to refunded bonds escrow agent ind fees on refunded bonds (admin and underwriter fees) it on refunded bonds	_	- - - - -

St. Petersburg College

	Iting from bond issuance and refunding: expended Plant	<u>Debit</u>	Credit
	- •		
Account #	<u>Description</u> Cash	<u>-</u>	
	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 2018-2019 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)		-
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	•		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2018-19 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
π	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	210,755.61	
C4E00	Due from Other Agencies	- 644.67	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	611.67	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)	- 14 <i>0</i> -11 1 1 1	199,550.33
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees.	R Withheld)	11,816.95
TO TECOTO CC	abo disbuisements, investment earnings, and treasury lees.		
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			
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	9,564.00	
42210 Talina and and	Revenue - License Tag Fees Appropriation (MVLR)		9,564.00
	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
<u>Fund 8 - Ret</u> Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	365,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	74,425.00	
64500	SBA Sinking Fund Administration Fees	194.55	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		428,485.67
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	923.26
	ot service payments, MVLR withheld for debt service, investment		10,210.62
	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		·
	nd balance as provided in prior school year		39,604.97
Plus:			
	e - License Tag Fees Appropriation (MVLR)		428,485.67
	e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		923.26
r verandt	n on refunded bonds		-
Premiur			
Premiur Less:	at of Debt Principal (SBE Capital Outlay Bonds)		365,000.00
Less: Paymer	on Dobt (CDE Conital Outlay Danda)		74,425.00
Less: Paymer Interest	on Debt (SBE Capital Outlay Bonds)		
Less: Paymer Interest Other S	ervices (Admin Charges - SBA)		194.55
Less: Paymer Interest Other S Paymer	` ' '		194.55 - -
Less: Paymer Interest Other S Paymer Dues ar	ervices (Àdmin Charges - SBA) its to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) it on refunded bonds	_	194.55 - - - - 29.394.35

Entries resu	Hine from hand increases and anti-millions	B.114	<u> </u>
	lting from bond issuance and refunding:	<u>Debit</u>	Cred
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Diver and Fees (Jacuanes seets, underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	- -	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
7 tooodiit II	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)		-
Sorios 2010	A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	·		
Ū			
	ot Service Advance Bond Refunding		
Account #	Description Cook with Figure / Sorvice Agents		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	- -	
	Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2018-19 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
=	Cash	-	
N	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	ries:	Debit	Cred
Fund 7 - Une	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	412,258.49	
.0.00	Due from Other Agencies	+ 1 Z , Z U U . T I	
64500	Other Services (Admin Charges - State Treasury)	394.48	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
40040	Devenue License Ten Free Annua 1 (1 / AA/I B)		405 000 0
	Revenue - License Tag Fees Appropriation (MVLR)	R Withhald)	
48100	Revenue - Interest and Divendends (Interest Earned on MVLI	R Withheld)	
48100	0 11 1 ()	R Withheld)	405,032.0 7,620.9
42210 48100 To record CC 27XXX	Revenue - Interest and Divendends (Interest Earned on MVLI	R Withheld)	
48100 To record CC 27XXX 42210	Revenue - Interest and Divendends (Interest Earned on MVLI &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	R Withheld)	
48100 To record CC 27XXX 42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLI &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	R Withheld)	
48100 To record CC 27XXX 42210 48100 To record PY	Revenue - Interest and Divendends (Interest Earned on MVLI) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	R Withheld)	
48100 To record CC 27XXX 42210 48100 To record PY	Revenue - Interest and Divendends (Interest Earned on MVLI) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	R Withheld)	
48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - Interest and Divendends (Interest Earned on MVLI) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	R Withheld)	
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur	Revenue - Interest and Divendends (Interest Earned on MVLI) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	R Withheld)	
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	Revenue - Interest and Divendends (Interest Earned on MVLI 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	R Withheld) - 6,168.00	
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Revenue - Interest and Divendends (Interest Earned on MVLI) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Divendends (Interest Earned on MVLI) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Divendends (Interest Earned on MVLI) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Divendends (Interest Earned on MVLI) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Revenue - Interest and Divendends (Interest Earned on MVLI) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLI) 2. De Source of Source of Interest and Divendends (Interest Earned on MVLI) 2. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2. Deferred Revenues - Unavailable, CO&DS disbursements, and armings. 2. The source of Interestricted 2. Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 3. Dounts withheld from MVLR for actual administration fees as a pricle XII, Section 9, Subsection (d) of the Florida Constitution. 3. Description Other Services (Admin Charges - DOE) Ounts withheld from MVLR for actual administration fees as a pricle XII, Section 9, Subsection (d) of the Florida Constitution. 3. Description Other Services (Admin Charges - DOE) Ounts withheld from MVLR for actual administration fees as a pricle XII, Section 9, Subsection (d) of the Florida Constitution.	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLI) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLI) 28.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLI) 28.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. 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	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLI) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLI) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX	Revenue - Interest and Divendends (Interest Earned on MVLI) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY 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	Revenue - Interest and Divendends (Interest Earned on MVLI) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Revenue - Interest and Divendends (Interest Earned on MVLI) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Revenue - Interest and Divendends (Interest Earned on MVLI) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY 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.	Revenue - Interest and Divendends (Interest Earned on MVLI) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation	Revenue - Interest and Divendends (Interest Earned on MVLI) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY 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	Revenue - Interest and Divendends (Interest Earned on MVLI) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY 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:	Revenue - Interest and Divendends (Interest Earned on MVLI) DeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY 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. Reconciliatic Beginning fur Plus: Revenu	Revenue - Interest and Divendends (Interest Earned on MVLI) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu	Revenue - Interest and Divendends (Interest Earned on MVLI) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Revenu Refunde	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Refunde	Revenue - Interest and Divendends (Interest Earned on MVLI) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY 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. Revenu Revenu Revenu Refunde Premiur Less:	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY 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. Revenu Revenu Revenu Refunde Premiur Less: Paymer	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY 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. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY 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. Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu	Revenue - Interest and Divendends (Interest Earned on MVLI D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	7,620.9

Seminole State College of Florida

Entries resul	Iting from bond issuance and refunding:	Debit	Credit
		<u> Dobit</u>	<u> </u>
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 8 - Deh	at 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)		-
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 8 - Del	ot 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 l	oond refunding for the 2018-19 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	erine:	Debit	Credit
		Debit	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	350,032.77	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	440.52	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		341,962.71
48100	Revenue - Interest and Divendends (Interest Earned on MVLR W	ithheld)	8,510.58
	0&DS disbursements, investment earnings, and treasury fees.	,	2,21212
	, , , , , , , , , , , , , , , , , , , ,		
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 ea	arnings.		
	arnings. rent Funds - Unrestricted		
Fund 1 - Cur			
Fund 1 - Cur Account #	rent Funds - Unrestricted	6,888.00	
Fund 1 - Cur Account # 64500	rent Funds - Unrestricted Description	6,888.00	6,888.00
Fund 1 - Cur Account # 64500 42210	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	6,888.00	6,888.00
Fund 1 - Cur Account # 64500 42210 To record am	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	6,888.00	6,888.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	6,888.00	6,888.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	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	6,888.00	6,888.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	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	6,888.00	6,888.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	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		6,888.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	79,000.00	6,888.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	79,000.00 33,770.00	6,888.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. 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	79,000.00 33,770.00	6,888.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. 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	79,000.00 33,770.00	_
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	79,000.00 33,770.00	- 110,349.29
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts 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	79,000.00 33,770.00	- 110,349.29 237.77
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	79,000.00 33,770.00	- 110,349.29
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	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts 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)	79,000.00 33,770.00	- 110,349.29 237.77
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	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	79,000.00 33,770.00	- 110,349.29 237.77
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	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts 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)	79,000.00 33,770.00	- 110,349.29 237.77
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	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	79,000.00 33,770.00	- 110,349.29 237.77
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.	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	79,000.00 33,770.00	- 110,349.29 237.77
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	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	79,000.00 33,770.00	- 110,349.29 237.77
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	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	79,000.00 33,770.00	- 110,349.29 237.77 2,233.04
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:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	79,000.00 33,770.00	- 110,349.29 237.77 2,233.04
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (Extense Titole XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: Indicate the Service of	79,000.00 33,770.00	- 110,349.29 237.77 2,233.04 17,545.90
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (Extense Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR)	79,000.00 33,770.00	110,349.29 237.77 2,233.04 17,545.90 110,349.29
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 Plus: Revenu Revenu Refunde	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year E - License Tag Fees Appropriation (MVLR) E - Interest and Divendends (SBA Sinking Fund Interest Earnings)	79,000.00 33,770.00	110,349.29 237.77 2,233.04 17,545.90 110,349.29
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 Plus: Revenu Revenu Refunde	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (es as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	79,000.00 33,770.00	110,349.29 237.77 2,233.04 17,545.90 110,349.29
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (es as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	79,000.00 33,770.00	110,349.29 237.77 2,233.04 17,545.90 110,349.29
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 Refunda Premiu Less: Paymer	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service Payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow Per of activity in Fund 8 - Retirement of Indebtedness: Indicated fees, reversal of Divendends (SBA Sinking Fund Interest Earnings) Revenue - License Tag Fees Appropriation (MVLR)	79,000.00 33,770.00	17,545.90 110,349.29 237.77 2,233.04
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) c - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	79,000.00 33,770.00	110,349.29 237.77 2,233.04 17,545.90 110,349.29 237.77 - - 79,000.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 689000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: Indicate the deal of the service o	79,000.00 33,770.00	17,545.90 110,349.29 237.77 2,233.04 17,545.90 110,349.29 237.77 - - 79,000.00 33,770.00
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 Refunda Premiur Less: Paymer Interest Other S Paymer Dues ar	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year rending cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	79,000.00 33,770.00	17,545.90 110,349.29 237.77 2,233.04 17,545.90 110,349.29 237.77 - - 79,000.00 33,770.00
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 Refunda Premiur Less: Paymer Interest Other S Paymer Dues ar	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) test to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	79,000.00 33,770.00	17,545.90 110,349.29 237.77 2,233.04 17,545.90 110,349.29 237.77 - - 79,000.00 33,770.00

	FOI FISCAL TEAL 2010-2019					
	South Florida State College					
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	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)	-				

Fund 8 - Debt Service Current Bond Ref	unding
No new money bond issues for the 2018-2	019 fiscal yea

Discounts on Sale of Bonds

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)

Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020through 1/1/2029.

Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds

Fund 8 - Debt Service Advance Bond Refunding

Account # Description Cash with Fiscal/Service Agents

Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)

No advance bond refunding for the 2018-19 fiscal year.

Fund 8 - Retirement of Indebtedness

Account # Description

Accrued Interest Payable

No accrued interest for the 2018-2019 fiscal year

Year-end er	Year-end entries: <u>Debit</u> <u>Fund 7 - Unexpended Plant</u>		<u>Credit</u>
Fund 7 - Un			
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	68,977.10	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	66.00	
68530	Interest		

27XXX Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR Withheld) 67.768.00 42210 48100 1,275.10 To record CO&DS disbursements, investment earnings, and treasury fees.

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 earnings.

Fund 1 - Current Funds - Unrestricted

Account # Description 64500 Other Services (Admin Charges - DOE) 1.032.00 Revenue - License Tag Fees Appropriation (MVLR) 1.032.00 To record amounts withheld from MVLR for actual administration fees as

provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

Fund 8 - Retirement of Indebtedness

<u>Description</u>
Payment of Debt Principal (SBE Capital Outlay Bonds) Account # 69000 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)

To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow

Reconciliation of activity in Fund 8 - Retirement of Indebtedness:

Beginning fund balance as provided in prior school year Plus:

Revenue - License Tag Fees Appropriation (MVLR)

Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds

Premium on refunded bonds

Less:

Payment of Debt Principal (SBE Capital Outlay Bonds)

Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent

Dues and fees on refunded bonds (admin and underwriter fees)

Discount on refunded bonds Ending fund balance

Tallahassee Community College

Entrine rocul			
Lillies lesui	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	2,008,668.59	
	Dues and Fees (Issuance costs - underwriter's discount)	4,985.49	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	13,100.99	
	Sale of Refunding Bonds		1,750,000.00
	Premium on Sale of Refunding Bonds		276,755.07
	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance h	oond refunding for the 2018-19 fiscal year.		
	Pageriation		
Account #	<u>Description</u> Cash	_	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	ring.	Dobit	Crodit
		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	249,184.18	
10100	Due from Other Agencies	249,104.10	
64500	Other Services (Admin Charges - State Treasury)	463.55	
68530	Interest		
0=1/1/1/			
	Deferred Revenues - Unavailable		- 240 602 35
42210	Revenue - License Tag Fees Appropriation (MVLR)	.R Withheld)	- 240,692.35 8.955.38
42210 48100		.R Withheld)	240,692.35 8,955.38
42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL 0&DS disbursements, investment earnings, and treasury fees.	R Withheld)	
42210 48100 To record CC 27XXX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	R Withheld)	
42210 48100 To record CC 27XXX 42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL 0&DS disbursements, investment earnings, and treasury fees.	R Withheld)	
42210 48100 To record CC 27XXX 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	R Withheld) -	
42210 48100 To record CC 27XXX 42210 48100 To record PY	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	R Withheld)	
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	.R Withheld) -	
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	R Withheld)	
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42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	- 7,248.00	8,955.38 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. 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	7,248.00 135,000.00 104,687.50	8,955.38 - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. 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	7,248.00 135,000.00 104,687.50	8,955.38 - -
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42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. 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	7,248.00 135,000.00 104,687.50	8,955.38 - - - 7,248.00
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42210 48100 To record CC 27XXX 42210 48100 To record PY nvestment ea Fund 1 - Cur Account # 54500 42210 To record am provided in A Fund 8 - Reti Account # 539000 53530 54500 42210 4210 48100 102XX To record det parnings, rela advance reful aggent.	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	7,248.00 135,000.00 104,687.50	7,248.00 7,248.00 235,259.65 506.91
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42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 4210 4210 4210 4210 4210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	7,248.00 135,000.00 104,687.50	7,248.00 7,248.00 235,259.65 506.91 4,027.76
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42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	7,248.00 135,000.00 104,687.50	8,955.38 7,248.00 7,248.00 235,259.65 506.91 4,027.76 53,660.58 235,259.65 506.91
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenur Revenur Refunde	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Tound of activity in Fund 8 - Retirement of Indebtedness: Tend balance as provided in prior school year Tend Co&DS Revenue - License Tag Fees Appropriation (MVLR)	7,248.00 135,000.00 104,687.50	53,660.58 235,259.65 506.91 4,027.76
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenur Revenur Refunde	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Find balance as provided in prior school year Description Revenue - License Tag Fees Appropriation (MVLR)	7,248.00 135,000.00 104,687.50	8,955.38 7,248.00 7,248.00 235,259.65 506.91 4,027.76 53,660.58 235,259.65 506.91
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 102XX To record det earnings, rela advance refur agent. Revenur Revenur Revenur Revenur Refunda Premiur Less: Paymen	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds in on refunded bonds att of Debt Principal (SBE Capital Outlay Bonds)	7,248.00 135,000.00 104,687.50	53,660.58 235,259.65 506.91 4,027.76 53,660.58 235,259.65 506.91 1,750,000.00 276,755.07
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and balance as provided in prior school year Description Description Description Description Revenue - License Tag Fees Appropriation (MVLR) Description Descrip	7,248.00 135,000.00 104,687.50	53,660.58 235,259.65 506.91 4,027.76 53,660.58 235,259.65 506.91 1,750,000.00 276,755.07
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiur Less: Paymen Interest Other S	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: The debt Principal (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds)	7,248.00 135,000.00 104,687.50	53,660.58 235,259.65 506.91 1,750,000.00 276,755.07 135,000.00 104,687.50 106.82
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance reful agent. Reconciliatic Beginning fur Plus: Revenu- Revenu- Revenu- Refunde Premiur Less: Paymen Interest Other S Paymen	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Don of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds non refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) at sto refunded bonds escrow agent	7,248.00 135,000.00 104,687.50	53,660.58 235,259.65 506.91 4,027.76 53,660.00 276,755.07 135,000.00 104,687.50 106.82 2,008,668.59
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance reful agent. Revenue Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: The debt Principal (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds)	7,248.00 135,000.00 104,687.50	53,660.58 235,259.65 506.91 1,750,000.00 276,755.07 135,000.00 104,687.50 106.82

Valencia College

	ting from bond issuance and refunding:	<u>Debit</u>	Credit
	xpended Plant		
Account #	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		-
	,		
	t Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		<u>-</u>
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , , ,		
No advance l	ond refunding for the 2018-19 fiscal year.		
Fund 8 - Ret	rement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	840,671.42	
.0.00	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	1,139.30	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		819,800.34
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	22,010.38
	&DS disbursements, investment earnings, and treasury fees.	,	,
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	arnings.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	17,814.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		17,814.00
	ounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	rement of Indebtedness		
Account #	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	261,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	98,435.00 158.91	
64500	Payments to Refunding Bond Escrow	-	
64500	Accrued Interest Payable	-	
64500			-
	Cash with Fiscal/Service Agents		349,985.66 754.11
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		134.11
42210 48100	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	8 854 14
42210 48100 102XX	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	8,854.14
42210 48100 102XX To record del	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	8,854.14
42210 48100 102XX To record del earnings, rela	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	-	8,854.14
42210 48100 102XX To record del earnings, rela	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	8,854.14
42210 48100 102XX To record del earnings, rela advance refu agent.	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	8,854.14
42210 48100 102XX To record del earnings, rela advance refu agent.	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	-	
42210 48100 102XX To record del earnings, rela advance refu agent.	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	53,073.60
42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:	-	
42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings)	-	53,073.60
42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Refunda	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds	-	53,073.60 349,985.66
42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refundo Premiur	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	-	53,073.60 349,985.66
42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Refunde Premiur Less:	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	-	53,073.60 349,985.66 754.11 -
42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow and activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year at - License Tag Fees Appropriation (MVLR) at - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)	-	53,073.60 349,985.66 754.11 - - 261,000.00
42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refundo Premiures: Paymer Interest	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	-	53,073.60 349,985.66 754.11 -
42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Revenu Refunda Premiur Less: Paymer Interest Other S Paymer	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent	-	53,073.60 349,985.66 754.11 - - 261,000.00 98,435.00
42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refundo Premiur Less: Paymer Interest Other S Paymer Dues ar	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) bervices (Admin Charges - SBA) ts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	-	53,073.60 349,985.66 754.11 - - 261,000.00 98,435.00
42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refundo Premiur Less: Paymer Interest Other S Paymer Dues ar	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds an on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) are refunded bonds (SBA) at to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	_	53,073.60 349,985.66 754.11 - - 261,000.00 98,435.00