## School District Annual Financial Report CO&DS Entries For Fiscal Year 2019-2020 Eastern Florida State College

<u>Credit</u> Entries resulting from bond issuance and refunding: <u>Debit</u> Fund 7 - Unexpended Plant Description Account # Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds No new money bond issues for the 2019-20 fiscal year. Fund 8 - Debt Service Current Bond Refunding Account # Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022. 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 2019-20 fiscal year. Fund 8 - Retirement of Indebtedness Description Account # Cash Accrued Interest Pavable Sinking fund accrual for interest included in refunding. Year-end entries: Debit Credit Fund 7 - Unexpended Plant Account # Description Cash - Cash Disbursements 10100 499 775 12 Due from Other Agencies 961.75 64500 Other Services (Admin Charges - State Treasury) 515.94 68530 Interest 27XXX Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 42210 486.611.07 48100 14,641.74 To record CO&DS disbursements, investment earnings, and treasury fees. 27XXX Deferred Revenues - Unavailable - Prior Year 42210 CO&DS Distributed Interest on Undistributed CO&DS 48100 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) 7 487 10 Revenue - License Tag Fees Appropriation (MVLR) 7,487.10 42210 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 Description Payment of Debt Principal (SBE Capital Outlay Bonds) Account # 5,000.00 69000 68530 Interest on Debt (SBE Capital Outlay Bonds) 100.00 64500 SBA Sinking Fund Administration Fees 10.28 Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) 5,041.83 42210 SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 48100 7.03 61.42 102XX To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in Fund 8 - Retirement of Indebtedness: Beginning fund balance as provided in prior school year 61 42 Plus: Revenue - License Tag Fees Appropriation (MVLR) 5,041.83 Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) 7.03 Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principal (SBE Capital Outlay Bonds) 5.000.00 Interest on Debt (SBE Capital Outlay Bonds) 100.00 Other Services (Admin Charges - SBA) 10.28 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance

Broward College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
<u>Fund 7 - Une</u>	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 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)		-
	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	bugh 1/1/2022.		
<u>Fund 8 - De</u>	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
Year-end en	trias	Debit	Credit
	expended Plant	<u></u>	<u></u>
Account #	Description		
10100	Cash - Cash Disbursements	894,662.32	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	1,838.96 986.52	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		869 491 49
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W	/ithheld)	869,491.49 27,996.31
48100		/ithheld)	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR W	/ithheld) -	
48100 To record CC 27XXX 42210	Revenue - Interest and Dividends (Interest Earned on MVLR W D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	/ithheld) -	
48100 To record CC 27XXX 42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR W D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	/ithheld) -	
48100 To record CC 27XXX 42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR W 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	/ithheld) -	
48100 To record CC 27XXX 42210 48100 To record PY investment e	Revenue - Interest and Dividends (Interest Earned on MVLR W 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	/ithheld) -	
48100 To record CC 27XXX 42210 48100 To record PY investment e <u>Fund 1 - Cun</u> <u>Account #</u>	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <u>rrent Funds - Unrestricted</u> <u>Description</u>	- -	
48100 To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Curr	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <u>rrent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE)	/ithheld) - 14,316.00	27,996.31 - -
48100 To record CC 27XXX 42210 48100 To record PY investment e <u>Fund 1 - Cun</u> <u>Account #</u> 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <u>rrent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	- -	
48100 To record CC 27XXX 42210 48100 To record PY investment e <u>Fund 1 - Cun</u> <u>Account #</u> 64500 42210 To record an provided in A	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <u>rrent Funds - Unrestricted</u> <u>Description</u> 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.	- -	27,996.31 - -
48100 To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ref	Revenue - Interest and Dividends (Interest Earned on MVLR W D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rrticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	- -	27,996.31 - -
48100 To record CC 27XXX 42210 48100 To record PY investment e <u>Fund 1 - Cun</u> <u>Account #</u> 64500 42210 To record an provided in A	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>trent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> <u>Description</u>	14,316.00	27,996.31 - -
48100 To record CC 27XXX 42210 48100 To record PY investment e <b>Fund 1 - Cun</b> <u>Account #</u> 64500 42210 To record an provided in A <b>Fund 8 - Ret</b> <u>Account #</u> 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rrent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- 14,316.00 70,000.00 1,400.00	27,996.31 - -
48100 To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rrent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- 14,316.00 70,000.00	27,996.31 - -
48100 To record CC 27XXX 42210 48100 To record PY investment e <b>Fund 1 - Cun</b> <u>Account #</u> 64500 42210 To record an provided in A <b>Fund 8 - Ret</b> <u>Account #</u> 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rrent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31 - -
48100 To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>trent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31
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48100 To record CC 27XXX 42210 48100 To record PY investment e <b>Fund 1 - Cun</b> <u>Account #</u> 64500 42210 To record an provided in A <b>Fund 8 - Ret</b> <u>Account #</u> 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rrent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31 - - - - - - - - - - - - - - - - - - -
48100 To record CC 27XXX 42210 48100 To record PY investment e <b>Fund 1 - Cun</b> Account # 64500 42210 To record an provided in A <b>Fund 8 - Ret</b> Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rrent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31 - - - - - - - - - - - - - - - - - - -
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48100 To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Beginning fu Plus:	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rrent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds secrow	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31
48100 To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Beginning ful Plus: Revenu Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rrent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow <b>con of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31 - - - 14,316.00 - - 70,592.51 98.47 853.01 70,592.51 98.47
48100 To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Revenu Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rrent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year ite - License Tag Fees Appropriation (MVLR)	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31 - - - 14,316.00 - 70,592.51 98.47 853.01 853.01 70,592.51
48100 To record CO 27XXX 42210 48100 To record PY 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. Beginning fui Plus: Revenu Refund Premiun Less:	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>trent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds secrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31
48100 To record CO 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Refund Premiut Less: Paymen	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rrent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds)	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31
48100 To record CO 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Beginning fut Plus: Revenu Refund Premiu Less: Paymer Interest Other S	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> Ind balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31
48100 To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Reven	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 tated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> Ind balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) on Debt Trincipal (SBE Capital Outlay Bonds) on Debt Trincipal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) investments - SBA) ths to refunded bonds escrow agent	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31 - - - - - - 70,592.51 98.47 853.01 70,592.51 98.47 - - - - 70,000.00 1,400.00
48100 To record CO 27XXX 42210 48100 To record PY investment e Fund 1 - Cuu Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues an	Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> Ind balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31 - - - - - - 70,592.51 98.47 853.01 70,592.51 98.47 - - - - 70,000.00 1,400.00
48100 To record CO 27XXX 42210 48100 To record PY investment e Fund 1 - Cuu Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues an	Revenue - Interest and Dividends (Interest Earned on MVLR W 2&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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> and balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) is to refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) is to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) it on refunded bonds	- 14,316.00 70,000.00 1,400.00 143.99	27,996.31 - - - - - - 70,592.51 98.47 853.01 70,592.51 98.47 - - - - 70,000.00 1,400.00

Chipola College

Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
<u> Fund 7 - Un</u>	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	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		-
Series 2020-	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2010-A New Money Bonds due		-
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	bugh 1/1/2022.		
-	ebt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Address interest i ayable (dinking i unu Addres)		-
No advance	bond refunding for the 2019-20 fiscal year.		
-	tirement of Indebtedness		
Account #	Description Cash	_	
	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
-	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	65,132.45	
10100	Due from Other Agencies	124.09	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	66.57	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)	64 L L N	63,434.00
48100 To record Co	Revenue - Interest and Dividends (Interest Earned on MVLR W O&DS disbursements, investment earnings, and treasury fees.	(itnneid)	1,889.11
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		-
To record P	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	966.00	
42210 To record an	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		966.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	tirement of Indebtedness		
Account #	Description		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
10010	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bbt service payments, MVLR withheld for debt service, investment		
-	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		-
Plus: Revenu	ue - License Tag Fees Appropriation (MVLR)		-
Revenu	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	led bond proceeds m on refunded bonds		-
Less:			
	nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds)		-
Other S	Services (Admin Charges - SBA)		-
_			
,	nts to refunded bonds escrow agent		-
Dues a			- -
Dues a	nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		- - - 

College of Central Florida

Fund 2weepended Plant      weepended Plant      weepended Plant         Assumit 4       Description 5 Sile of Bones      weepended Plant         Description 7 Sile of Bones      weepended Plant      weepended Plant         No new money bone for searce for the second framewinderin charges)      weepended Plant      weepended Plant         Cash 40 bones 5 Sile of Bones      weepended Plant      weepended Plant         Cash 40 bones 5 Sile of Bones      weepended Plant      weepended Plant         Cash 40 bones 5 Sile of Bones      weepended Plant      weepended Plant         Cash 40 bones       Plant 40 bones      weepended Plant      weepended Plant         Cash 40 bones       Plant 40 bones      weepended Plant      weepended Plant      weepended Plant         Cash 40 bones       Plant 40 bones      weepended Plant      weep		Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Claim         .           Dues and Fees (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - boot financeidamin charges)         .           Dues and Fees (Issuence costs - boot financeidamin charges)         .           Dues and Fees (Issuence costs - boot financeidamin charges)         .           Premium on Sale of Boots S         .           Premium on Sale of Boots S         .           Cast of Exot's 2016ad years         .           Pres (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - underwitte's discourt)         .           Dues and Fees (Issuence costs - underwitte's discourt)	Fund 7 - Une	expended Plant		
Dues and Fees (Issuance costs - Indi America diacount)       -         Decourts on Sie of Bronds       -         Decourts on Sie of Bronds       -         Partal S. Deb Service Current Boots Bunding       -         Barder S. Deb Service Acknows Boot Bunding Boots       -         Constraint Service Acknows Boot Refunding Boots       -         Constraint Service Acknows Boot Refunding Boots       -         Constraint Carles Service Ac	Account #			
Due and Fees (Issuance costs - Isonal Hanceladmin charges)       -         Same of Dords - Siste (OB) Sonal.       -         An one memory bound isoss for the 301-30 Real year.       -         Eurol 2. Debt Survice Current Bond Refunding       -         Accound isoss for the 301-30 Real year.       -         Constraint Part (Issuance costs - Isonal Hancehadmin charges)       -         Dues and Fees (Issuance costs - Isonal Hancehadmin charges)       -         Dues and Fees (Issuance costs - Isonal Hancehadmin charges)       -         Dues and Fees (Issuance costs - Isonal Hancehadmin charges)       -         Dues and Fees (Issuance costs - Isonal Hancehadmin charges)       -         Dues and Fees (Issuance costs - Isonal Hancehadmin charges)       -         Through Through Through Through State (Issuance costs - Isonal Hancehadmin charges)       -         Through Through Through Through State (Issuance costs - Isonal Hancehadmin Charges)       -         Through Through Through State (Issuance costs - Isonal Hancehadmin Charges)       -         Through Through Through State (Issuance costs - Isonal Hancehadmin Charges)       -         Through Through State (Issuance costs - Isonal Hancehadmin Charges)       -         Through Through State (Issuance costs - Isonal Hancehadmin Charges)       -         Through Through State (Issuance costs - Isonal Hancehadmin Charges)       -			-	
Discourts on Sale of Bonds (1999) No new money books based bonds (1999) End 2. Debt Service Current Bond Retunding Casculat in Debt Service Current Bond Retunding Material control Bond Retunding (1999) Discourts on Retunding Bonds Sale of Retunding Bonds Casculat in Debt Service Acrona Bond Retunding Discourts on Retunding Bonds Carcula of trease (1999) Discourts on Retunding Bonds Carcula of treases Carcula of treases Carcu			-	
Pression       •         No new more point source for the 2018-20 fincal parts.       •         Exit 2 bets Service Current Bond Retunding       •         Account III       Description       •         Description       •       •         Service 2020-A to refund calable portion of Service 2010-A New Money Bonds due from 17/0201 Honough 17/0200 and Service Advance Bond Refunding Bonds       •         Total 3 - Description       •       •         Description		Discounts on Sale of Bonds	-	
No new money bond issues for the 2019-20 facel year.  Fund 3 - Debt Service Current Bondma Retunding Account if Description Dues and Fees (Issuence costs - undifferenciat-dimension charges) Discounts on Retunding Bonds Costs of Retunding Bonds Costs C				-
Account if matcalance costs - underwite's discount)       .         Account if matcalance costs - underwite's discount)       .         Sale of Ref (uning Bonds       .         Mathematication of Sale Sale of Ref (uning Bonds       .         Mathematication of Sale Sale of Ref (uning Bonds       .         Bascatalian       .	No new mone			-
Account #       Description         Does and Fores (tesuance costs: undiferenciabrdim charges)          Discounts on Returning Bonds          Cost and Fores (tesuance costs: undiferenciabrdim charges)          Discounts on Returning Bonds          Cost and Fores (tesuance costs: undiferenciabrdim charges)          Account III Description          Cost and Fores (tesuance costs: undiferenciabrdim charges)          Cost and Fores (tesuance costs: undiferenciabrdim charges)          Sect on Fores (tesuance costs: undiferenciabrdim charges)          Foredot Uniteres Frayob				
Miscelanazous Principal/Interest - Current Refunding         -           Dues and Pees (Issuance costs - Indominis's discount)         -           Discounts on Refunding Bonds         -           Same 2020-A to refund callable portion of Semis 2010-A New Money Bonds due from 11/0221 through 11/0230 and Semis 2010-A New Money Bonds due from 11/0221 through 11/0230 and Semis 2010-A Refunding Bonds         -           Premum on Salit of Refunding Bonds         -         -           Mission Interest Device Advance Bond Refunding         -         -           Mission Interest Device Advance Bond Refunding Bonds         -         -           Mission Interest Device Advance Bond Refunding Bonds         -         -           Mission Interest Device Advance Bond Refunding Bonds         -         -           Dues and Fees (Issuance costs - Undiff mane/advantin rubarges)         -         -           No advance bond refunding for the 2019-20 Issual year.         -         -         -           Refusion Interest Included in refunding.         -         -         -         -           Ver-end entries         Debti from Other Agencies         -         -         -           Mission Interest Included in refunding.         -         -         -         -           Ver-end entries         Debti from Other Agencies         -         -         <				
Dues and Fees (issuance costs - bend finance/admin charges)       -         Sale of Refunding Bonds       -         Accound Interest Payable (Shining Fund Accounds)       -         Sale of Refunding Bonds       -         Cound II       Description         Description       -         Cound II       Description         Cound II       Refere (Issuance cound - underwinder) Bonds       -         No advance bond refunding Bonds       -       -         No advance bond refunding Bonds       -       -         Sale of Refunding Bonds       -       -         Sale of Refunding Bonds       -       -         Cound II       Beccription       -       -         Cound II       Beccription       -       -         Sale of Refunding Bonds       204 (701.99       -         Ininterest Indubed in refunding I       -	Account #		-	
Disconts on Relunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Shring Fund Accruals) Sale as Refunding Bonds Premium on Sale of Refunding Bonds M1/2021 brough V1/2023 deliveres 2010-A New Meny Bonds due from 11/2021 brough V1/2023 deliveres 2010-A Refunding Bonds due from 11/2021 brough V1/2023 deliveres 2010-A Refunding Bonds due from 11/2021 brough V1/2023 deliveres 2010-A Refunding Bonds Deliveres Advance Bond Refunding Bonds Deliveres Advance Bond Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sining Fund Accruals) No advance bond refunding for the 2019 20 liseal year. <b>Premium on Sale of Refunding</b> <b>Yaar-and entries</b> <b>Pacial E : etter and Indebidenes</b> <b>Accrued Interest Payable</b> Sining Vina Zeccural for the 2019 20 liseal year. <b>Premium on Sale of Refunding</b> <b>Yaar-and entries</b> <b>Pacial B : etter and Disconsements</b> 204.701.99 De for Other Apences State Treasury) 208.21 <b>Yaar-and entries</b> <b>Premium on Sale of Refunding</b> <b>Sale of</b>			-	
Sale of Refuncing Bonds			-	
Premium on Sale of Retunding Bonds       -         Series 2020-A to retund callable portion of Series 2010-A New Money Bonds due trom 11/12021 through 11/12030 asciese 2010-A Retunding Bonds Bonds due trom Retunding Bonds       -         Ruds 1 - Cell Service A dynamic asciese 3: hong returns discount)       -       -         Dues and Fees (Issuance costs - bond finance/admin charges)       -       -         No advance bond retunding Bonds       -       -         Accound I throws Sale of Retunding Bonds       -       -         No advance bond retunding for the 2019-20 Breal year.       -       -         Fund 3 - Cell concurat Interest Physible       -       -         Sinking Fund accound for interest Included in retunding.       -       -         10100       Cash - Cash Disbursements       204,701.99       208.21         2020       Dectrom Chard Agencias       204,701.99       208.21         20210       Dectrom Chard Agencias       204,701.99       208.21         20230       Dectrom Chard Agencias       204,701.99       208.21         20240       Dectrom Chard Agencias       204,701.99       208.21			-	-
Series 2020-A to returd callable portion of Series 2010-A New Money Bonds due from 11/1221 through 11/12020 and Series 2010-A Returding Bonds due from 11/1221 through 11/12020 and Series 2010-A Returding Bonds due from 11/1221 through 11/12020 and Series 2010-A Returding Bonds inclusion of the series of the series and rese (issuance costs - underwriter's discount) inclusion of the series of the series and rese (issuance costs - underwriter's discount) inclusion of the series of the serie		-		-
from 11/2021 through 11/2020 and Series 2010-A Refunding Bonds due from 11/2021 through 11/2020 and Series 2010-A Refunding Bonds 4 Series Advance Bond Refunding Account 2 Description Program Series (Series Advance Bond Refunding Bonds - Bernet Teres (Series Control Teres (Series (Series (Series Control Teres (Series (Series Control Teres (Series (Seri		Accrued Interest Payable (Sinking Fund Accruals)		-
Euclassical constraints       Description         Account of Description       Description         Premium on Sale of Refunding Bonds       -         Account of Refunding Bonds       -         Premium on Sale of Refunding Bonds       -         Account of Refunding Bonds       -         Account of Refunding Bonds       -         Account of Refunding for the 2019-20 Steal year.       -         Premium on Sale of Refunding Bonds       -         State of Refunding Bonds       -         Account of Refunding for the 2019-20 Steal year.       -         Para-40 entries:       Debt       Credit         Fund 3 - Credit Constraints       204,701.90       -         State of Cash - Cash Dabutsements       204,701.90       -         Cash - Cash Dabutsements       204,701.90       -         Cash - Cash Dabutsements       -       -         Cash - Cash Cash Cash Cash Cash Cash Ca	from 1/1/2021	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
Accound H       Description       -         Dues and Pese (Issuance costs - underwriter's discount)       -         Dues and Pese (Issuance costs - underwriter's discount)       -         Discourts on Refunding Bonds       -         Accound Interest Payable (Issuance Costs - underwriter's discourt)       -         No advance bond refunding Bonds       -         Accound Interest Payable (Issuance Costs - underwriter's discourt)       -         No advance bond refunding for the 2019-20 fiscal year.       -         Fund 3 - Intervent of Indebtadness       -         Accound Interest Payable (Issuance Costs - underwriter's discourt)       -         Sinking fund accrual for interest included in refunding.       -         Var - end entries:       Debt       Credit         Accound Interest Payable (Issuance Costs - underwriter's discourt)       208-21         Cast       -       -         Accound Interest and Dudend (Interest Castance Costs)       204-701-90         Date from Other Approise       -       -         Accound Interest and Dudend (Interest Castance on MVLR Withhel)       199-384.00         Accound Interest and Dudend (Interest Castance on MVLR Withhel)       199-384.00         To record PZ Dudend Revenues - Unavailable - Prior Year       -         Accound Interest and Dudend (Interest Casta				
Cash with Fiscal/Service Agents       -         Dues and Fees (issuance costs bond finance/admin charges)       -         Sale of Refunding Bonds       -         Sale of Refunding Bonds       -         Premium on Sale of Refunding Bonds       -         No advance bond refunding for the 2019-20 fiscal year.       -         Pund 8 - Refurement of Indebidness       -         Accound Life       Description       -         Sinking fund accousils for Interest Payable       -       -         Sinking fund accousils for Interest Payable       -       -         Sinking fund accousils for Interest Induded in refunding.       -       -         Vear-end entrities       Debit       Credit       -         Sinking fund accousils (Admin Charges - State Treasury)       209.21       -         20100       Due from Other Agentics       204,701.90       393.99         20530       Due from Other Agentics       204,701.90       209.21         27XXX       Deforred Revenues - Unavailable       -       -				
Dues and Fees (Issuance costs - underwriter's discount)       -         Discourts on Refunding Bonds       -         Sale of Refunding Bonds       -         Accrued Interest Payable (Sinking Fund Accruals)       -         No advance bond refunding for the 2019-20 fiscal year.       -         Fund 3 - Retirement of Indebtadress       -         Accrued Interest Payable (Sinking Fund Accruals)       -         Sinking fund accrual for interest included in refunding.       -         Year-ond entries:       Debt       Credit         Moderation (Samo Control of the Samo Samo Samo Samo Samo Samo Samo Samo	Account #			
Dues and Pees (issuance costs - bond finance/admin charges)       -         Sale of Refunding Bonds       -         Premium on Sale of Refunding Bonds       -         Accrued Interest Payable (Sinking Fund Accruals)       -         No advance bond refunding for the 2019-20 fiscal year.       -         Fund 8 - Retirement of Indebtedness       -         Acccurat II Description Cash       -         Sinking fund accrual for interest Payable       -         Sinking fund accrual for interest induded in refunding.       -         Vear-ond entities:       Debit       Credit         Fund 7 - Unexpended Plant       204,701.93       -         Acccurat II Description       -       -       -         Due from Other Agencies       204,701.93       -       -         Sign II therest       Debit       Credit       -       -         Account II Description       -       -       -       -         Sign II therest       Debit Contexperises Appropriation (M/LR)       199.364.00         42210       COADS Distributed       -       -       -         70 record PV Deferred Revenues - Unavailable       -       -       -       -         70 record PV Deferred Revenues - Unavailable       -       -			-	
Sale of Refunding Bonds			-	
Prenulum on Sale of Refunding Bonds       -         Accrued Interest Payable (Sinking Fund Accruals)       -         So advance bond refunding for the 2019-20 fiscal year.       -         Fund 8 - Retirement of Indebtedness       -         Acccual II       Description       -         Cash       -       -         Sinking fund accurul for interest Payable       -       -         Sinking fund accurul for interest Payable       -       -         Cash       Cash       -       -         Cash       Cash       -       -         10100       Cash - Cash Disbursements       204,701.99       -       -         2000       Other Services (Admin Charges - State Treasury)       209.21       -       -         20100       To record CASDS disbursements       204,701.99       -       -       -         20100       To record CASDS disbursements       204,701.99       -       -       -         20100       Revenue - Interest and Dividents (Interest Earned on MVLR Withheld)       5,937.19       -       -         20100       The retered Revenues - Unavailable (CABD disbursements, and investment earned on MVLR Withheld)       -       -         20100       Therecord ADADS disbursements       -			-	
Accrued Interest Payable (Sinking Fund Accruals)       -         Na advance bond refunding for the 2019-20 fiscal year.       -         Fund 8 - Retirement of Indebtedness       -         Account II       Description       -         Cash       -       -         Sinking fund accrual for interest included in refunding.       -       -         Var-end entries:       Debtit       Credit         Endu 7 - Unexpended Plant       -       -         Account II       Description       -         10100       Cash - Cash Dibbursements       204,701.99       -         Due from Other Agencies       383.93       -       -         42500       Other Services (Admin Charges - State Treasury)       203.21       -         27XXX       Deferred Revenues - Unavailable       -       -         27XXX       Deferred Revenues - Unavailable - Prior Year       -       -         4210       CABD Statbuted       -       -       -         107 record PD Defered Revenues - Unavailable - Prior Year       -       -       -         42210       CABD Statbuted       -       -       -         107 record PD Deferred Revenues - Unavailable - CABD Statbuted       -       -       -		5		-
No advance bond refunding for the 2019-20 fiscal year.         Eucl 3 - Retirement of Indebtedness         Accound II       Description Cash       Control Interest Payable         Sinking fund accurated for interest included in refunding.       Debit       Credit         Year-and entries:       Debit       Credit         Fund 1 - Unexpended Plant       204,701.99       Second Plant         Accound if       Description       204,701.99         Due from Other Agencies       393.93       64500       Other Services (Admin Charges - State Treasury)       209.21         27XXX       Deforred Revenues - Unavailable       -       -       -         27XXX       Deferred Revenues - Unavailable       -       -       -       -		0		-
Provide a Restriction Cash           Accound Interest Payable         Description Cash           Sinking fund accound for interest included in refunding.         Consit           Year-end entries:         Description         Consit           Gacaunt II         Description         Consit         Consit           Construct Cash         Description         Construct Cash         Construct Cash           10100         Cash - Cash Disbursements         204,701.99         38.99         Construct Cash           27XXX         Deferred Revenues - Unavailable         209,201         209,201         209,201           27XXX         Deferred Revenues - Unavailable - Prior Year         199,364.00         199,364.00           27XXX         Deferred Revenues - Unavailable - Prior Year         200         200         200           27XXX         Deferred Revenues - Unavailable - Prior Year         200         200         200         200           27XXX         Deferred Revenues - Unavailable, CO&DS         200				
Account # Cash         Description Cash         Accrued Interest Payable         Accrued Interest Included in refunding.           Year-end entrice:         Debit         Credit           Fund 7 - Unexcended Plant         204,701.99         Credit           Account JL         Description         309.99         Credit           01000         Cesh - Cash Dibbursements         204,701.99         Credit           02000         Due from Other Agencies         309.99         Credit           045000         Other Services (Admin Charges - State Treasury)         203.21         Credit           045000         Revenue - License Tag Fees Appropriation (MVLR)         199.364.00           045000         Revenue - Licenses Tag Fees Appropriation (MVLR)         199.364.00           045000         Revenue - Licenses Tag Fees Appropriation (MVLR)         Credit           070 record POetred Revenues - Unavailable - Prior Year         -         -           071 record POetred Revenues - Unavailable - Prior Year         -         -           071 record POetred Revenues - Unavailable - Prior Year         -         -           071 record POetred Revenues - Unavailable (CoADS disbursements, and treasury fees.         -         -           071 record POetred Revenues - Unavailable (CoADS disbursements, and treasis approved in Artick 2HI, Section 9, Subsection (d)	No advance b	bond refunding for the 2019-20 fiscal year.		
Cash         .           Accrual Interest Payable         .           Sirking fund accrual for interest included in refunding.         Emergence           Year-ond entries:         Debit         Credit           Fund 7 - Unexpended Plant         Sirking fund accrual for interest included in refunding.         Emergence         Sirking fund accrual for interest Plant         Sirking fund accrual for interest Plant Plant         Sirking fund accrual for interest         Sirking fund accrual for interest Plant Plant         Sirking fund accrual for interest         Sirking fund accrual for	Fund 8 - Ret	irement of Indebtedness		
Accurued Interest Payable       -         Sinking fund accurul for interest included in refunding.       Debit       Credit         Fund 7 - Unexpended Plant       Debit       Credit         Account It       Description       389.99         01000       Cash - Cash Disbursements       204,701.99       389.99         04500       Other Services (Admin Charges - State Treasury)       209.21         68530       Interest       -         7XXX       Deferred Revenues - Unavailable       -         42210       Revenue - License Tag Fees Appropriation (MVLR)       199,384.00         48100       Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)       5,387.10         7XXX       Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings, and treasury fees.       -         7000       Unterest number of Dividends (Interest Cash Cash Cash Cash Cash Cash Cash Cash	Account #			
Sinking fund accrual for interest included in refunding.         Debit         Credit           Year-od entrites:         Debit         Credit           Fund 7 - Unexpended Plant         Cost         Cost           Account #         Description         308.99           000         Cash - Cash Disbursements         204.701.99         0           0100         Cash - Cash Disbursements         204.701.99         0           27XXX         Deferred Revenues - Unavailable         -         -           27XXX         Deferred Revenues - Unavailable (Interest Earned on MVLR Withheld)         5.937.19           To record CO&DS disbursements, investment earnings, and treasury fees.         -         -           27XXX         Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed COADS         -         -           To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and Investment earnings.         -         -         -           Fund 1 - Current Funds - Unrestricted         -         -         -         -           64500         Other Services (Admin Charges - ODE)         3.036.00         -         -           64501         Bescription         MVLR for actual administration fees as         -         -           64500         SBA Sinking Fund Adm			-	
Vear-end entries:         Debit         Credit           Fund 7 - Unexpended Plant         Account I         Description         388.99           10100         Cash - Cash Disbursements         204.701.99         388.99           Due from Other Agencies         388.99         64500         Other Services (Admin Charges - State Treasury)         209.21           68530         Interest         .         .         .           7XXX         Deferred Revenues - Unavailable         .         .           42210         Revenue - License Tag Fees Appropriation (MVLR)         199.364.00           48100         Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)         5.937.19           To record CO&DS disbursements, investment earnings,         .         .           4210         CO&DS Distributed         CO&DS disbursements, and investment earnings.         .           Fund 1 - Current Funds - Unrestricted         .         .         .           Account If         Description         .         .           64500         Other Services (Admin Charges - DDE)         .         .         .           64500         Other Services (Admin Charges - DDE)         .         .         .           64500         Other Services (Admin Charges - DE)	Sinking fund			-
Image: space spac	Ŭ	·		<b>a</b>
Account #       Description         10100       Cash Cash Disbursements       204,701.99         389.99       209.21         64500       Other Services (Admin Charges - State Treasury)       209.21         62530       Interest       -         27XXX       Deferred Revenues - Unavailable       -         27XXX       Deferred Revenues - Unavailable       -         0 record CO&DS disbursements, investment earnings, and treasury fees.       -         27XXX       Deferred Revenues - Unavailable - Prior Year       -         42210       COADS Distributed       -         1 ro record PV Deferred Revenues - Unavailable - Prior Year       -         4210       Interest on Undistributed CO&DS       -         1 ro record PV Deferred Revenues - Unavailable - COED       3,036.00         42210       Revenue - License Tag Fees Appropriation (MVLR)       3,036.00         70 record anounts withheld from MULR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.       -         Fund 8 - Retirement of Indebtedness       -       -         64500       SBA Sinking Fund Earnings       -       -         64500       SBA Sinking Fund Earnings       -       -         64500       SBA Sinking Fund Earning			Debit	Credit
10100       Cash- Cash Disbursements       204,701.99         Due from Other Agencies       389.99         64500       Other Services (Admin Charges - State Treasury)       209.21         68530       Interest       .         77XXX       Deferred Revenues - Unavailable       .         42210       Revenue - License Tag Fees Appropriation (MVLR)       199,364.00         77XXX       Deferred Revenues - Unavailable       .         77XXX       Deferred Revenues - Unavailable - Prior Year       -         42210       COADS Distributed       .         70 record CASDS Distributed       .       .         48100       Interest on Undistributed CO&DS       .         10 record PV Deferred Revenues - Unavailable, COADS disbursements, and investment earnings.       .       .         Fund 1 - Current Funds - Unrestricted       .       .       .         Account #       Description       .       .       .         64500       Other Services (Admin Charges - DOE)       .       .       .       .         64500       Other Services (Admin Charges - DOE)       .       .       .       .         64500       Other Services (Admin Charges - DOE)       .       .       .       .				
Due from Other Agencies         339.99           64500         Other Services (Admin Charges - State Treasury)         209.21           64500         Interest         209.21           27XXX         Deferred Revenues - Unavailable         -           7/200         Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)         5,937.19           To record CO&BS disbursements, investment earnings, and treasury fees.         -           27XXX         Deferred Revenues - Unavailable - Prior Year         -           4210         CO&DS Distributed         -           4210         Interest on Undistributed CO&DS         -           10 record PV Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.         -           Fund 1 - Current Funds - Unrestricted         -         -           Account #         Description         -           42210         Revenue - License Tag Fees Appropriation (MVLR)         3,036.00           70 record Amounts withheld from MVLR for actual administration fees as provided in Article XI, Section 9, Subsection (d) of the Florida Constitution.         -           Fund 1 - Extribute Amounts withheld for del Section (d) of the Florida Constitution.         -         -           64500         SA Sinking Fund Administration Fees Appropriation (MVLR)         -         -			204 701 00	
64500       Other Services (Admin Charges - State Treasury)       208.21         68530       Interest       -         27XXX       Deferred Revenues - Unavailable       -         42210       Revenue - License Tag Fees Appropriation (MVLR)       199.364.00         48100       Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)       5,937.19         7       record CO&DS Siburbued       -         42210       CO&DS Distributed       -         43100       Interest on Unavailable, CO&DS       -         7       record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.       -         Fund 1- Current Funds - Unrestricted       3,036.00       -         64500       Other Services (Admin Charges - DCE)       3,036.00         70 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 O Indebtedness       -       -         Account #       Description       -         69000       Payment of Debt Principal (SBE Capital Outlay Bonds)       -         64500       SBA Sinking Fund Administration Fees       -         64500       SBA Sinking Fund Earnings       -         64500       SBA Sinking Fu	10100		,	
27XXX       Deferred Revenues - Unavailable       -         42210       Revenue - License Tag Fees Appropriation (MVLR)       199,364.00         48100       Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)       5,937,19         7       record CO&DS disbursements, investment earnings, and treasury fees.       -         27XXX       Deferred Revenues - Unavailable - Prior Year       -         42210       CO&DS Distributed       -         70 record PV Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.       -         Fund 1 - Current Funds - Unrestricted       -         Account #       Description       -         64500       Other Services (Admin Charges - DOE)       3,036.00         42210       Revenue - License Tag Fees Appropriation (MVLR)       3,036.00         42210       Revenue - License Tag Fees Appropriation (MVLR)       3,036.00         42210       Revenue - License Tag Fees Appropriation (MVLR)       3,036.00         42210       Revenue - License Tag Fees Appropriation (MVLR)       3,036.00         42210       Revenue - MULR for actual administration Fees appropriation (MVLR)       -         64500       SBA Sinking Fund Administration Fees       -         64500       SBA Sinking Fund Bond Escrow       - <td< td=""><td>64500</td><td></td><td></td><td></td></td<>	64500			
42210     Revenue - License Tag Fees Appropriation (MVLR)     199.364.00       48100     Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)     5,937.19       To record CO&DS disbusements, investment earnings, and treasury less.     -       27XXX     Deferred Revenues - Unavailable - Prior Year     -       42210     CO&DS Distributed     -       42100     Interest on Undistributed CO&DS     -       70 record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.     -       Evend 1 - Curret Funds - Uncestricted     -       Account #     Description     -       64500     Other Services (Admin Charges - DCE)     3,036.00       70 record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.     -       Fund 3 - Retirement of Indebtedness     -     -       Account #     Description     -       69000     Payment of Debt Principal (SBE Capital Outlay Bonds)     -       64500     SBA Sinking Fund Administration Fees     -       Account #     Description     -       64500     SBA Sinking Fund Administration Fees     -       Account #     Description     -       64500     SBA Sinking Fund Bance Agents     -       1000     SBA Sinking Fund Bance Agents				
4410       Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)       5,937.19         To record CO&DS disbursements, investment earnings, and treasury fees.       27XXX       Deferred Revenues - Unavailable - Prior Year       -         42210       CO&DS Distributed       -       -         48100       Interest on Undistributed CO&DS       -         To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.       -       -         Fund 1 - Current Funds - Unrestricted       -       -       -         Account #       Description       3,036.00       -       -         70 record anounts withheld from MVLR for a ctual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.       -       -       -         Fund 8 - Retirement of Indebtedness       -       -       -       -         Account #       Description       -       -       -         64500       SBA Sinking Fund Administration Fees       -       -       -         64500       SBA Sinking Fund Administration Fees       -       -       -         64500       SBA Sinking Fund Administration Fees       -       -       -       -         64500       SBA Sinking Fund Earnings       -       -       - <td></td> <td></td> <td></td> <td>-</td>				-
To record CO&DS disbursements, investment earnings, and treasury fees. 27XX Deferred Revenues - Unavailable - Prior Year - 42210 CO&DS Distributed - 42210 CO&DS Distributed - 4210 CO&DS Distributed 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 - DCE) 3,036.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 3,036.00 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 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 - Cash with Fiscal/Service Agents - Cash with fiscal agent to payments of refunded bonds escrow advance refunding cash with fiscal agent to payments of refunded bonds escrow agent - Provenue - License Tag Fees Appropriation (MVLR) - Revenue - Icense Tag Fees Appropriation (MVLR) - Revenue - License Tag Fees Appropriation (MVLR) - Revenue - License Tag Fees Appropriation (MVLR) - Revenue - Icense Tag Fees Appropriation (MV		Revenue - License Tao Fees Appropriation (WVLR)		
42210       CO&DS Distributed       -         48100       Interest on Undistributed CO&DS       -         70 record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.       -         Fund 1- Current Funds - Unrestricted         Account #       Description       3,036.00         42210       Revenue - License Tag Fees Appropriation (MVLR)       3,036.00         70 record mounts 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         Account #       Description       -         69000       Payment of Debt Principal (SBE Capital Outlay Bonds)       -         64500       SBA Sinking Fund Administration Fees       -         Account #       Description       -         64500       SBA Sinking Fund Administration Fees       -         42210       Revenue - License Tag Fees Appropriation (MVLR)       -         42210       Revenue - License Tag Fees Appropriation (MVLR)       -         42210       Revenue - License Tag Fees Appropriation (MVLR)       -         4300       SBA Sinking Fund Earnings       -       -         102XX       Investments - Cash Equivialent (SBA)       -       -			Vithheld)	
42210       CO&DS Distributed       -         48100       Interest on Undistributed CO&DS       -         70 record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.       -         Fund 1- Current Funds - Unrestricted         Account #       Description       3,036.00         42210       Revenue - License Tag Fees Appropriation (MVLR)       3,036.00         70 record mounts 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         Account #       Description       -         69000       Payment of Debt Principal (SBE Capital Outlay Bonds)       -         64500       SBA Sinking Fund Administration Fees       -         Account #       Description       -         64500       SBA Sinking Fund Administration Fees       -         42210       Revenue - License Tag Fees Appropriation (MVLR)       -         42210       Revenue - License Tag Fees Appropriation (MVLR)       -         42210       Revenue - License Tag Fees Appropriation (MVLR)       -         4300       SBA Sinking Fund Earnings       -       -         102XX       Investments - Cash Equivialent (SBA)       -       -	48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	
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) 3,036.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 5 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) - 64500 EAS30 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 - 102XX Investments - Cash Equivalent (SBA) - To record debt service payments, MULR withheld for debt service, investment earnings - advance refunding cash with fiscal agent to payments of refunded bonds secrow advance refunding cash with fiscal agent to payments of refunded bonds secrow advance refunding cash with fiscal agent to payments of refunded bonds secrow advance refunding cash with fiscal agent to payments of refunded bonds secrow advance refunding cash with fiscal agent to payments of refunded bonds secrow agent. Perming rund balance as provided in prior school year Plus: - Revenue - License Tag Fees Appropriation (MVLR) - Revenue - License Tag Fees Appropriation funded bonds secrow agent. Perming rund balance as provided in prior school year Plus: - Revenue - License Tag Fees Appropriation (MVLR) - Revenue - License Tag Fees Appropriation (MVL	48100 To record CC	Revenue - Interest and Dividends (Interest Earned on MVLR V &D&D disbursements, investment earnings, and treasury fees.	Vithheld)	
investment earnings:           Fund 1 - Current Funds - Unrestricted           Account #         Description         3,036.00           42210         Revenue - License Tag Fees Appropriation (MVLR)         3,036.00           To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.         3,036.00           Fund 1. Extirement of Indebtedness           Account #         Description         0           69000         Payment of Debt Principal (SBE Capital Outlay Bonds)         0         0           64500         SBA Sinking Fund Administration Fees         0         0           64500         SBA Sinking Fund Administration Fees         0         0           64500         SBA Sinking Fund Earnings         0         0           62210         Revenue - License Tag Fees Appropriation (MVLR)         0         0           64500         SBA Sinking Fund Earnings         0         0         0	48100 To record CC 27XXX	Revenue - Interest and Dividends (Interest Earned on MVLR V &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Vithheld) -	
Fund 1 - Current Funds - Unrestricted           Account #         Description           64500         Other Services (Admin Charges - DOE)         3,036.00           V2210         Revenue - License Tag Fees Appropriation (MVLR)         3,036.00           To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.         5           Fund 3 - Retirement of Indebtedness           Account #         Description         6           69000         Payment of Debt Principal (SBE Capital Outlay Bonds)         6           64500         SBA Sinking Fund Administration Fees         6           Payments to Refunding Bond Escrow         6         6           Cash with Fiscal/Service Agents         7         6           Cash with Fiscal/Service Agents         6         6           Cash with Fiscal/Service Agents         7         6           To record debt service payments, MVLR withheld for debt service, investment         7         6           102XX         Investments - Cash Equivalent (SBA)         7         7           102XX         Investments - Cash Equivalent debtedness:         7         7           Reconciliation of activity in Fund 8 - Retirement of Indebtedness:         7         7	48100 To record CC 27XXX 42210	Revenue - Interest and Dividends (Interest Earned on MVLR V &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	Vithheld) -	
Account #         Description         3,036.00           64500         Other Services (Admin Charges - DOE)         3,036.00         3,036.00           42210         Revenue - License Tag Fees Appropriation (MVLR)         3,036.00           To record amounts withheld from MVLR for actual administration fees as         3,036.00           Fund 8 - Retirement of Indebtedness         4           Account #         Description         6           69000         Payment of Debt Principal (SBE Capital Outlay Bonds)         -           64500         SBA Sinking Fund Administration Fees         -           Payments to Refunding Bond Escrow         -         -           Accrued Interest Payable         -         -           Cash with Fiscal/Service Agents         -         -           102XX         Investments - Cash Equivalent (SBA)         -           102XX         Investments - Cash Equivalent (SBA)         -           102XX         Investments - Cash Equivalent (SBA)         -           advance refunding cash with fiscal agent to payments of refunded bonds escrow agent         -           advance refunding cash with fiscal agent to payments of refunded bonds escrow agent         -           Revenue - License Tag Fees Appropriation (MVLR)         -         -           Revenue - License Tag	48100 To record CC 27XXX 42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR V &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Vithheld) -	
64500       Other Services (Admin Charges - DOE)       3,036.00         42210       Revenue - License Tag Fees Appropriation (MVLR)       3,036.00         To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.	48100 To record CC 27XXX 42210 48100 To record PY	Revenue - Interest and Dividends (Interest Earned on MVLR V 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	Vithheld) -	
42210       Revenue - License Tag Fees Appropriation (MVLR)       3,036.00         To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.	48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - Interest and Dividends (Interest Earned on MVLR V &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.	Vithheld) -	
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         Account #       Description         69000       Payment of Debt Principal (SBE Capital Outlay Bonds)       -         64500       SBA Sinking Fund Administration Fees       -         Payments to Refunding Bond Escrow       -         Accuued Interest Payable       -         Cash with Fiscal/Service Agents       -         102XX       Investments - Cash Equivalent (SBA)       -         102XX       Investments - Cash Equivalent (SBA)       -         To record debt service payments, MVLR withheld for debt service, investment       -         earnings, reversal of accrued interest, and transfer of prior year       -         advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.       -         Plus:       -       -         Revenue - License Tag Fees Appropriation (MVLR)       -         Revenue - Interest and Dividends (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)       -       -<	48100 To record CC 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Cur</b>	Revenue - Interest and Dividends (Interest Earned on MVLR V &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	Vithheld) -	
provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.          Fund 8 - Retirement of Indebtedness         Account #       Description         69000       Payment of Debt Principal (SBE Capital Outlay Bonds)       -         64530       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 agent.       -         Reconciliation of activity in Fund 8 - Retirement of Indebtedness:         Beginning fund balance as provided in prior school year       -       -         Revenue - License Tag Fees Appropriation (MVLR)       -       -         Refunded bond proceeds       -       -       -         Premium on refunded bon	48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE)	-	5,937.19 - -
Fund 8 - Retirement 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 debt service payments, MVLR withheld for debt service, investment       -       -         earnings, related fees, reversal of accrued interest, and transfer of prior year       advance refunding cash with fiscal agent to payments of refunded bonds escrow       -         agent.       -       -       -       -         Plus:       -         Revenue - License Tag Fees Appropriation (MVLR)       -       -         Revenue - License Tag Fees Appropriation (MVLR)       -       -         Revenue - License Tag Fees Appropriation (MVLR)       - <td< td=""><td>48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210</td><td>Revenue - Interest and Dividends (Interest Earned on MVLR V &amp;DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&amp;DS Distributed Interest on Undistributed CO&amp;DS Deferred Revenues - Unavailable, CO&amp;DS disbursements, and arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)</td><td>-</td><td>5,937.19 - -</td></td<>	48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	5,937.19 - -
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 debt service payments, MVLR withheld for debt service, investment       -         earnings, related fees, reversal of accrued interest, and transfer of prior year       -         advance refunding cash with fiscal agent to payments of refunded bonds escrow agent       -         Plus:       -       -         Revenue - License Tag Fees Appropriation (MVLR)       -         Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)       -         Refunded bond proceeds       -         Premium on refunded bonds       -         Premium on refunded bonds       -         Payment of Debt Principal (SBE Capital Outlay Bonds)       -         Inte	48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR V 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. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	-	5,937.19 - -
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 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 secrow agent       -       -         Plus:       -       -       -       -         Revenue - License Tag Fees Appropriation (MVLR)       -       -       -         Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)       -       -       -         Refunded bond proceeds       -       -       -       -         Premium on refunded bonds       - </td <td>48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A</td> <td>Revenue - Interest and Dividends (Interest Earned on MVLR V 0&amp;DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&amp;DS Distributed Interest on Undistributed CO&amp;DS Deferred Revenues - Unavailable, CO&amp;DS disbursements, and arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> 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.</td> <td>-</td> <td>5,937.19 - -</td>	48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Dividends (Interest Earned on MVLR V 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. <u>rent Funds - Unrestricted</u> <u>Description</u> 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.	-	5,937.19 - -
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       -         agent.       -       -         Plus:         Revenue - License Tag Fees Appropriation (MVLR)       -         Revenue - Interest and Dividends (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)       -         Interest or refunded bonds escrow agent       -         Dues and fees on refunded bonds (admin and underwriter fees)       -	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	Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <u>rent Funds - Unrestricted</u> <u>Description</u> 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. <u>irrement of Indebtedness</u>	-	5,937.19 - -
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         agent.       -       -         Reconciliation of activity in Fund 8 - Retirement of Indebtedness:         Revenue - License Tag Fees Appropriation (MVLR)       -         Revenue - License Tag Fees Appropriation (MVLR)       -         Revenue - License Tag Fees Appropriation (MVLR)       -         Revenue - Interest and Dividends (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)       -       -         Interest or Edunded bonds escrow agent       -       -         Dues and	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 69000	Revenue - Interest and Dividends (Interest Earned on MVLR V         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. <b>rent Funds - Unrestricted</b> 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)	-	5,937.19 - -
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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       -         agent.       -       -       -         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 Dividends (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)       -	48100 To record CC 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Cur</b> Account # 64500 42210 To record am provided in A <b>Fund 8 - Reti</b> <u>Account #</u> 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR V 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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	5,937.19 - -
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 agent.       -       -         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 Dividends (SBA Sinking Fund Interest Earnings)       -       -         Refunded bond proceeds       -       -         Premium on refunded bonds       -       -         Less:       Payment of Debt Principal (SBE Capital Outlay Bonds)       -         Other Services (Admin Charges - SBA)       -       -         Payments to refunded bonds (admin and underwriter fees)       -       -         Discount on refunded bonds       -       -       -	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	Revenue - Interest and Dividends (Interest Earned on MVLR V 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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	5,937.19 - -
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earnings, related fees, reversal of accrued interest, and transfer of prior year         advance refunding cash with fiscal agent to payments of refunded bonds escrow         agent.         Reconciliation of activity in Fund 8 - Retirement of Indebtedness:         Beginning fund balance as provided in prior school year         Plus:         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (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 (admin and underwriter fees)         Discount on refunded bonds	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 - Interest and Dividends (Interest Earned on MVLR V 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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	5,937.19 - -
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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       -	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 refut agent. Beginning fur Plus: Revenue Revenue	Revenue - Interest and Dividends (Interest Earned on MVLR V 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. <u>rent Funds - Unrestricted</u> <u>Description</u> 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. <u>irrement of Indebtedness</u> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> Payments to Feurice Agents Revenue - License Tag Fees Appropriation (MVLR) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b>Description</b> <b></b>	-	5,937.19 - -
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       -	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 refut agent. Beginning fur Plus: Revenut Revenut Refunded	Revenue - Interest and Dividends (Interest Earned on MVLR V 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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year <b>e</b> - License Tag Fees Appropriation (MVLR) <b>e</b> - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds	-	5,937.19 - -
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       -	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 - Retei Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refut agent. Revenue Revenue Revenue Refunde Premiur Less:	Revenue - Interest and Dividends (Interest Earned on MVLR V 0xDS disbursements, investment 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>Description</b> <b>no factivity in Fund 8 - Retirement of Indebtedness:</b> <b>nd</b> balance as provided in prior school year <b>e</b> - License Tag Fees Appropriation (MVLR) <b>e</b> - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds <b>n</b> on refunded bonds	-	5,937.19 - -
Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds	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 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refun agent. Revenue Refunde Premiur Less: Paymen	Revenue - Interest and Dividends (Interest Earned on MVLR V 0xDS disbursements, investment 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. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>con of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds)	-	5,937.19 - -
Discount on refunded bonds	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 69000 68530 64500 42210 48100 102XX To record det earnings, related advance refut agent. Revenue Refunde Premiur Less: Paymen Interest	Revenue - Interest and Dividends (Interest Earned on MVLR V 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) wounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>Description Expression</b> <b>Description</b> <b>Description</b> <b>Destribute</b> <b>Description</b> <b>Destine</b> <b>Description</b> <b>Destine</b> <b>Description</b> <b>Destine</b> <b>Destine</b> <b>Description</b> <b>Destine</b> <b>Description</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b> <b>Destine</b>	-	5,937.19 - -
	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 69000 68530 64500 42210 48100 102XX To record def earnings, rela advance refut agent. Revenue Refunde Premiur Less: Paymen Interest Other S	Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>Descrive</b> <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> and balance as provided in prior school year <b>e</b> - License Tag Fees Appropriation (MVLR) <b>e</b> - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	-	5,937.19 - -
	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 - Retei Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refu agent. Revenue Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen Dues an	Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year <b>e</b> - License Tag Fees Appropriation (MVLR) <b>e</b> - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tis to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	-	5,937.19 - -
	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 - Retri 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refut agent. Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar Discoun	Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>Descrive</b> Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	-	5,937.19 - -

Daytona State College

Entries resul	ting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description	10,000,14	
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	19,986.14 21.74	
	Dues and Fees (Issuance costs - bond finance/admin charges)	89.11	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	19,000.00
	Premium on Sale of Refunding Bonds		1,026.43
0	Accrued Interest Payable (Sinking Fund Accruals)		70.56
	A to refund callable portion of Series 2010-A New Money Bonds due I through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 throu			
Fund 8 - Deb	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2019-20 fiscal year.		
	Preservicion		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	ries:	Debit	Credi
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	578,322.65	
	Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury)	578,322.65 1,140.68 611.92	
10100 64500 68530	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest	1,140.68	
10100 64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	1,140.68	- 562,709.56
10100 64500 68530 27XXX 42210 48100	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V	1,140.68 611.92	- 562,709.56 17,365.69
10100 64500 68530 27XXX 42210 48100	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	1,140.68 611.92	
10100 64500 68530 27XXX 42210 48100	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V	1,140.68 611.92	
10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	1,140.68 611.92	
10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	1,140.68 611.92	
10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,140.68 611.92	
10100 64500 68530 27XXX 42210 To record CO 27XXX 42210 48100 To record PY investment ea	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,140.68 611.92	
10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account #	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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 armings. rent Funds - Unrestricted Description	1,140.68 611.92 Withheld) -	
10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE)	1,140.68 611.92	17,365.69 - -
10100 64500 64530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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 armings. rent Funds - Unrestricted Description	1,140.68 611.92 Withheld) -	17,365.69 - -
10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record amu	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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)	1,140.68 611.92 Withheld) -	17,365.69 - -
10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b>	1,140.68 611.92 Withheld) -	17,365.69 - -
10100 64500 64530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ee Fund 1 - Curr Account # 64500 42210 To record amprovided in Ar Fund 8 - Retii Account #	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irement of Indebtednesss</b> <u>Description</u>	1,140.68 611.92 Withheld) - 8,880.00	17,365.69 - -
10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b>	1,140.68 611.92 Withheld) -	17,365.69 - -
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10100 64500 68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - -
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10100           64500           68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record amprovided in Ar           Fund 8 - Reti           Account #           69000           64500           42210           48100           102XX           To record deb           earnings, rela	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - - - - - - - - - - - - - - - - - - -
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10100         64500         68530         27XXX         42210         48100         To record CO         27XXX         42210         48100         To record PY         investment ea         Fund 1 - Curr         Account #         64500         42210         To record amore         provided in Ar         Fund 8 - Retil         Account #         69000         68530         64500         42210         48100         102XX         To record deb         earnings, rela         advance refur         agent.         Reconciliation	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - - - - - - - - - - - - - - - - - - -
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10100           64500           68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record amprovided in Ar           Fund 8 - Reti           Account #           69000           68530           64500           42210           48100           102XX           To record deb           earnings, rela           advance refur           agent.           Reconciliatic           Beginning fun           Plus:           Revenue	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>bised Service</b> payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - - - - - - - - - - - - - - - - - - -
10100           64500           68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record amprovided in Ar           Fund 8 - Reti           Account #           69000           68530           64500           42210           To record date           earnings, rela           advance refur           advance refur           agent.           Reconciliatic           Beginning fun           Plus:           Revenue	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>con of activity in Fund 8 - Retirement of Indebtedness:</b> and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - - - - - - - - - - - - - - - - - - -
10100           64500           68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           Ascount #           69000           68530           64500           42210           48100           102XX           To record debt           earnings, rela           advance refur           agent.           Reginning fun           Plus:           Revenue           Refunde	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>bised Service</b> payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - - - - - - - - - - - - - - - - - - -
10100           64500           68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record amprovided in Ar           Fund 8 - Reti           Account #           69000           68530           64500           42210           48100           102XX           To record deb           earnings, rela           advance refur           agent.           Revenue           Revenue           Revenue           Revenue           Revenue           Premiun           Less:	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>Description Expression</b> d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - - - - - 20,410.44 28.47 1,570.27 20,410.44 28.47 19,000.00 1,026.43
10100           64500           68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record amprovided in Ar           Fund 8 - Retii           Account #           69000           68530           64500           42210           48100           102XX           To record deb           earnings, rela           advance refur           agent.           Reconciliatic           Beginning fun           Plus:           Revenue           Refunde           Premium           Less:           Paymen	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>an of activity in Fund 8 - Retirement of Indebtedness:</b> ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds)	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - - - - - - - - - - - - - - - - - - -
10100           64500           68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record amprovided in Ar           Fund 8 - Reti           Account #           69000           68530           64500           42210           48100           102XX           To record deb           earnings, rela           advance refur           agent.           Revenue           Refunde           Premium           Less:           Paymen           Interest	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>Description Expression</b> d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - - - - - 20,410.44 28.47 1,570.27 20,410.44 28.47 19,000.00 1,026.43
10100           64500           68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           As - Reti           Account #           69000           68530           64500           42210           48100           102XX           To record debt           earnings, rela           advance refur           advance refur           Reginning fun           Plus:           Revenue           Refunde           Premiun           Less:           Paymen           Interest :           Other Se           Paymen	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>rement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>an of activity in Fund 8 - Retirement of Indebtedness:</b> and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) envices (Admin Charges - SBA) tts to refunded bonds escrow agent	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - - - - 20,410.44 28.47 1,570.27 2,102.73 20,410.44 28.47 1,570.27 2,102.73 20,410.44 28.47 1,570.27 2,102.73 20,410.44 28.47 1,570.27 2,102.73 20,410.44 28.47 1,900.00 1,026.43 20,000.00 2,000.00 2,000.00 9,11 19,986.14
10100           64500           68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record amprovided in Ar           Fund 8 - Retil           Account #           69000           68530           64500           42210           48100           102XX           To record debt           earnings, rela           advance refur           gent.           Reconciliatic           Beginning fun           Plus:           Revenue           Refunde           Premiun           Less:           Paymen           Other Se           Paymen           Dues an	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V %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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt Principal (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - - - - - - - - - - - - - - - - - - -
10100           64500           68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record amprovided in Ar           Fund 8 - Retil           Account #           69000           68530           64500           42210           48100           102XX           To record debt           earnings, rela           advance refur           gent.           Reconciliatic           Beginning fun           Plus:           Revenue           Refunde           Premiun           Less:           Paymen           Other Se           Paymen           Dues an	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V Revenue - Interest and Dividends (Interest Earned on MVLR V Revenue - Interest and Dividends (Interest Earned on MVLR V Revenue - Interest and Dividends (Interest Earned on MVLR V Revenue - 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. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>Descrue</b> <b>Descrue</b> Tag Fees Appropriation (MVLR) <b>e</b> - License Tag Fees Appropriation (MVLR) <b>e</b> - Interest and Dividends (SBA Sinking	1,140.68 611.92 Withheld) - 8,880.00 20,000.00 2,000.00	17,365.69 - - - - 20,410.44 28.47 1,570.27 2,102.73 20,410.44 28.47 1,570.27 2,102.73 20,410.44 28.47 1,570.27 2,102.73 20,410.44 28.47 1,570.27 2,102.73 20,410.44 28.47 1,900.00 1,026.43 20,000.00 2,000.00 2,000.00 9,11 19,986.14

## School District Annual Financial Report CO&DS Entries For Fiscal Year 2019-2020 Florida SouthWestern State College

Credit Entries resulting from bond issuance and refunding: **Debit** Fund 7 - Unexpended Plant Account # Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds No new money bond issues for the 2019-20 fiscal year. Fund 8 - Debt Service Current Bond Refunding Account # Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022. Fund 8 - Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Account # Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2019-20 fiscal year. Fund 8 - Retirement of Indebtedness Account # Description Cash Accrued Interest Payable Sinking fund accrual for interest included in refunding. Year-end entries: Debit Credit Fund 7 - Unexpended Plant Description Account # 10100 Cash - Cash Disbursements 301,330.39 Due from Other Agencies 843.17 Other Services (Admin Charges - State Treasury) 452.33 64500 68530 Interest 27XXX Deferred Revenues - Unavailable 42210 Revenue - License Tag Fees Appropriation (MVLR) 289.789.36 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 48100 12 836 53 To record CO&DS disbursements, investment earnings, and treasury fees. 27XXX Deferred Revenues - Unavailable - Prior Year 42210 CO&DS Distributed 48100 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 1 - Current Funds - Unrestricted Description Account # 64500 Other Services (Admin Charges - DOE) 6.564.00 Revenue - License Tag Fees Appropriation (MVLR) 6.564.00 42210 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 Account # Description Payment of Debt Principal (SBE Capital Outlay Bonds) 69000 95.000.00 Interest on Debt (SBE Capital Outlay Bonds) 68530 48,830.00 64500 SBA Sinking Fund Administration Fees 63 51 Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents 42210 Revenue - License Tag Fees Appropriation (MVLR) 141,246.64 48100 SBA Sinking Fund Earnings 197.02 102XX Investments - Cash Equivalent (SBA) 2.449.85 To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in Fund 8 - Retirement of Indebtedness: Beginning fund balance as provided in prior school year 24,729.44 Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) 141,246.64 197.02 Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principal (SBE Capital Outlay Bonds) 95,000.00 Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) 48.830.00 63.51 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance 22,279.59

Florida State College at Jacksonville

	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
Fund 7 - Une Account #	xpended Plant Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 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		-
0	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due I through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
	5		
Account #	ot Service Advance Bond Refunding Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
			-
No advance b	bond refunding for the 2019-20 fiscal year.		
	rement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	ries:	Debit	Credi
Fund 7 - Line	expended Plant		
Account #			
<u>Account #</u> 10100	Cash - Cash Disbursements	1,036,507.95	
	Due from Other Agencies	2,141.85	
64500	Other Services (Admin Charges - State Treasury)	1,149.01	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 1,007,191.21
48100	Revenue - Interest and Dividends (Interest Earned on MVLR W	ithheld)	32,607.60
To record CO	&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year		
42210	CO&DS Distributed	-	_
72210			
48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
To record PY investment ea	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
To record PY investment ea	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
To record PY investment ea Fund 1 - Cur Account <u>#</u> 64500	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	16,674.00	-
To record PY investment ea Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	16,674.00	- 16,674.00
To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	16,674.00	16,674.00
To record PY investment ea Fund 1 - Cur Account <u>#</u> 64500 42210 To record am provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	16,674.00	16,674.00
To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u>	16,674.00	16,674.00
To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u> <u>Description</u>	·	- 16,674.00
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, 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)	87,000.00	- 16,674.00
To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u> <u>Description</u>	·	16,674.00
To record PY investment ex <u>Fund 1 - Cur</u> <u>Account #</u> 64500 42210 To record am provided in A <u>Fund 8 - Reti</u> <u>Account #</u> 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) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	87,000.00 1,740.00	16,674.00
To record PY investment ex <u>Fund 1 - Cur</u> <u>Account #</u> 64500 42210 To record am provided in A <u>Fund 8 - Reti</u> <u>Account #</u> 69000 68530	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>irement of Indebtedness</u> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	87,000.00 1,740.00	16,674.00
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, CO&DS disbursements, and arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	87,000.00 1,740.00	
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, 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)	87,000.00 1,740.00	87,734.79
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, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration 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 1,740.00	87,734.79 122.30
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 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. 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)	87,000.00 1,740.00	16,674.00 87,734.79 122.31 1,061.75
To record PY investment ex <u>Fund 1 - Cur</u> <u>Account #</u> <u>64500</u> 42210 To record am provided in A <u>Fund 8 - Reti</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record det	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 1,740.00	87,734.79 122.30
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 def earnings, rela advance refut	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) ot service payments, MVLR withheld for debt service, investment	87,000.00 1,740.00	87,734.79 122.30
To record PY investment ex <u>Fund 1 - Cur</u> <u>Account #</u> <u>64500</u> To record am provided in A <u>Fund 8 - Reti</u> <u>Account #</u> 69000 68530 64500 42210 42210 48100 102XX To record def earnings, rela	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. 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) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	87,000.00 1,740.00	87,734.79 122.30
To record PY investment er 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.	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. 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) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	87,000.00 1,740.00	87,734.79 122.30
To record PY investment er 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. Reconciliatio	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 tricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	87,000.00 1,740.00	87,734.79 122.30
To record PY investment er 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. Reconciliatio	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 tricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	87,000.00 1,740.00	87,734.79 122.34 1,061.79
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 refu agent. Reconciliatio Beginning fur Plus: Revenu	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) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	87,000.00 1,740.00	87,734.79 122.31 1,061.79 1,061.79 87,734.79
To record PY investment ex Fund 1 - Cur Account # 64500 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record def earnings, rela advance refu agent. Reconciliating 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) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	87,000.00 1,740.00	87,734.79 122.34 1,061.79
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 refui agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde	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 tricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment tred fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow en 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 Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds	87,000.00 1,740.00	87,734.79 122.31 1,061.79 1,061.79 87,734.79
To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record def earnings, rela advance refur agent. Reconciliation Beginning fur Plus: 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) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	87,000.00 1,740.00	87,734.79 122.31 1,061.79 1,061.79 87,734.79
To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Retii Account # 69000 68530 64500 42210 48100 102XX To record def earnings, rela advance refui agent. Reconciliatio 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) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment tred fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow en 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 Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds	87,000.00 1,740.00	87,734.79 122.31 1,061.79 1,061.79 87,734.79 122.31 -
To record PY investment er 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. Reconciliation Beginning fur Plus: Revenu	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.  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) ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds	87,000.00 1,740.00	87,734.79 122.31 1,061.79 1,061.79 87,734.79
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 refu agent. Reconciliation Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S	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.  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) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	87,000.00 1,740.00	87,734.79 122.30 1,061.79 87,734.79 122.30 - - 87,000.00
To record PY investment er 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. Reconciliation Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	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 tricle 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) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds escrow agent	87,000.00 1,740.00	87,734.79 122.31 1,061.79 1,061.79 87,734.79 122.30 - 87,000.00 1,740.00
To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record def earnings, rela advance refun agent. Reconciliation Beginning fur Plus: Revenu	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 tricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds (admin and underwriter fees)	87,000.00 1,740.00	87,734.79 122.31 1,061.79 1,061.79 87,734.79 122.30 - - 87,000.00 1,740.00 178.90
To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record def earnings, rela advance refun agent. Reconciliation Beginning fur Plus: Revenu	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.  Iterment of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  model cash cash ag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds  t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) into for Capital Outlay Bonds) into refunded bonds  t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) into refunded bonds	87,000.00 1,740.00	87,734.79 122.31 1,061.79 1,061.79 87,734.79 122.30 122.31 123.31

Miami Dade College

Entries resul	Iting from bond issuance and refunding:	Debit	Credit
	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 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 - underwiner's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
Sorias 2020	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2010-A New Money Bonds due		-
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	bond refunding for the 2019-20 fiscal year.		
Fund 8 - Reti	irement of Indebtedness		
Account #	Description		
	Cash	-	
Cipling fund	Accrued Interest Payable		-
Sinking tund a	accrual for interest included in refunding.		
Year-end ent	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	1,683,624.17	
	Due from Other Agencies	3,236.29	
	Other Services (Admin Charges - State Treasury)	1,736.13	
68530	Interest		
68530 27XXX	Interest Deferred Revenues - Unavailable		1.639.327.31
68530 27XXX 42210	Interest	1,736.13	
64500 68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	1,736.13	- 1,639,327.31 49,269.28
68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees.	1,736.13	
68530 27XXX 42210 48100 To record CC 27XXX	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,736.13	
68530 27XXX 42210 48100 To record CC 27XXX 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees.	1,736.13	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	1,736.13	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,736.13	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,736.13	
58530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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.	1,736.13	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex <b>Fund 1 - Cur</b> <u>Account #</u> 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V & 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)	1,736.13	49,269.28 - -
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68530           27XXX           42210           48100           To record CC           27XXX           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           eadvance refu           advance refu           Beginning fur           Plus:           Revenu           Revenu           Revenu           Revenu	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds sescrow con of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds	1,736.13 Vithheld) - 25,194.00 15,000.00 300.00	49,269.28 - - - - - - - - - - - - - - - - - - -
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68530           27XXX           42210           48100           To record CC           27XXX           42210           48100           To record CC           27XXX           42210           48100           To record CC           Fund 1 - Cur           Account #           64500           42210           To record am           provided in A           Eund 8 - Reti           Account #           69000           68530           64500           42210           To record am           provided in A           Eucont #           63000           64500           42210           48100           102XX           To record det           earnings, rela           advance refut           agent.           Revenu           Revenu           Refunde           Premiur           Less:	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W %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) vounts 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 ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds	1,736.13 Vithheld) - 25,194.00 15,000.00 300.00	49,269.28 - - - - - - - - - - - - - - - - - - -
68530 27XXX 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 # 64500 70 70 70 70 70 70 70 70 70 70 70 70 7	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W %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) 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) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds)	1,736.13 Vithheld) - 25,194.00 15,000.00 300.00	49,269.28 - - - - - - - - - - - - - - - - - - -
68530 27XXX 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 645000 64500 64500 64500 640	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W %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) vounts 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 ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds m on refunded bonds	1,736.13 Vithheld) - 25,194.00 15,000.00 300.00	49,269.28 - - - - - - - - - - - - - - - - - - -
68530 27XXX 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 refu agent. Revenu Revenu Revenu Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) ShA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with fiscal agent to payments of refunded bonds escrow of of activity in Fund 8 - Retirement of Indebtedness: nding cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SB	1,736.13 Vithheld) - 25,194.00 15,000.00 300.00	49,269.28 - - - - - - - - - - - - - - - - - - -
68530 27XXX 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 refu agent. Revenu Revenu Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V  DebS disbursements, investment 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) 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 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: th d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds (admin and underwriter fees)	1,736.13 Vithheld) - 25,194.00 15,000.00 300.00	49,269.28 - - - - - - - - - - - - - - - - - - -
88530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record CY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 64500 68530 64500 42210 48100 102XX To record det earnings, rela advance refu agent. Revenu Revenu Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V 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) oounts 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 ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: m d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds m on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on D	1,736.13 Vithheld) - 25,194.00 15,000.00 300.00	49,269.28 - - - - - - - - - - - - - - - - - - -

Gulf Coast State College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mone	Premium on Sale of Bonds ey bond issues for the 2019-20 fiscal year.		•
Account #	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)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from ugh 1/1/2022.		
	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 2019-20 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
Sinking fund	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credi
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	134,714.94	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	256.66 137.68	
68530	Interest	107.00	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)	A/ithe hald)	131,202.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V &DS disbursements, investment earnings, and treasury fees.	(viunneid)	3,907.28
	abe alebaroomonie, invoetnent oarninge, and troadary root.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
27XXX 42210	CO&DS Distributed	-	-
27XXX 42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		:
27XXX 42210 48100	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	:
27XXX 42210 48100 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	:
27XXX 42210 48100 To record PY investment ea	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 er Fund 1 - Cur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	- 1,998.00	:
27XXX 42210 48100 To record PY investment er Fund 1 - Cur Account # 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	- 1,998.00	1,998.00
27XXX 42210 48100 To record PY investment er 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. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	- 1,998.00	- - 1,998.00
27XXX 42210 48100 To record PY investment er 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) Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,998.00	- - 1,998.00
27XXX 42210 48100 To record PY investment e 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) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	- 1,998.00	- - 1,998.00
27XXX 42210 48100 To record PY investment e 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) Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description	- 1,998.00	- - 1,998.00
27XXX 42210 48100 To record PY investment e 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) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	- 1,998.00 -	- - 1,998.00
27XXX 42210 48100 To record PY investment er 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) 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	- 1,998.00 - - -	- - 1,998.00
27XXX 42210 48100 To record PY investment er Fund 1 - Cur 64500 42210 To record arr 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) 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	- 1,998.00 - - - -	- - 1,998.00
27XXX 42210 48100 To record PY investment er Fund 1 - Cur 64500 42210 To record arr 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nourts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 1,998.00 - - - - - - - - - - - - - -	- - 1,998.00
27XXX 42210 48100 To record PY investment er Fund 1 - Cur 64500 42210 To record arr 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) outs 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	- 1,998.00 - - - - - - - - - - - - -	- - 1,998.00
27XXX 42210 48100 To record PY investment e 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nourts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 1,998.00 - - - - - - - - - - -	- - 1,998.00
27XXX 42210 48100 To record PY investment er 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- 1,998.00 - - - - - - - - - - - - - - -	- - 1,998.00
27XXX 42210 48100 To record PY investment er Fund 1 - Cur 64500 42210 To record arr 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. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 1,998.00 - - - - - - - - - - - - - -	- - 1,998.00
27XXX 42210 48100 To record PY investment er Fund 1 - Cur 64500 42210 To record arr 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. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 1,998.00 - - - - - - - - - -	- - 1,998.00
27XXX 42210 48100 To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 1,998.00 - - - - - - - -	- - 1,998.0 - - - -
27XXX 42210 48100 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 del earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 nding cash with fiscal agent to payments of refunded bonds escrow	- 1,998.00 - - - - - - - - - - -	- - 1,998.00
27XXX 42210 48100 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 del earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 1,998.00 - - - - - - -	- - 1,998.00 - - - -
27XXX 42210 48100 To record PY investment er 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.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 nding cash with fiscal agent to payments of refunded bonds escrow	- 1,998.00 - - - - - - - - - -	- - 1,998.00 - - - - - - - - - - - -
27XXX 42210 48100 To record PY investment er Fund 1 - Cur 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. Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- 1,998.00 - - - - - - - - -	- - 1,998.00 - - - - - - - - - - - - -
27XXX 42210 48100 To record PY investment er 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. Reconciliatin Beginning fur Plus: Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 1,998.00 - - - - - - - - - - - -	- - 1,998.00 - - - - - - - - - - - - - - - - - -
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27XXX 42210 48100 To record PY investment er 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. Beginning fur Plus: Revenu Refunde Premiur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 1,998.00 - - - - - - - - - - - - -	- - 1,998.00 - - - - - - - - - - - - - - - - - -
27XXX 42210 48100 To record PY investment e: 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. Revenu Revenu Revenu Refund Plus: Revenu Refund Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 nding cash with fiscal agent to payments of refunded bonds escrow <b>Description Service</b> Tag Fees Appropriation (MVLR) SEA Sinking Fund <b>Earnings</b> Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>Description Service</b> Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds	- 1,998.00 - - - - - - - - - - - - - - - - - -	- 1,998.00
27XXX 42210 48100 To record PY investment er 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. Beginning fur Plus: Revenu Revenu Revenu Revenu Refundu Premiur Less: Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 1,998.00 - - - - - - - - - - -	1,998.00
27XXX 42210 48100 To record PY investment er 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. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiur Less: Paymer Interest Other S	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds m on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	- 1,998.00	- - 1,998.00 - - - - - - - - - - - - - - - - - -
27XXX 42210 48100 To record PY investment er 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 agent. Reconciliatiu Beginning fur Plus: Revenu Revenu Revenu Revenu Refunda Premiur Less: Paymer Interest Other S Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>Distributive Interest</b> Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ths to refunded bonds escrow agent	- 1,998.00	1,998.00
27XXX 42210 48100 To record PY investment er 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 Retunde 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. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>Description</b> <b>e</b> - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year <b>e</b> - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds <b>t</b> of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) its to refunded bonds escrow agent ad fees on refunded bonds (admin and underwriter fees)	- 1,998.00	- - 1,998.00
27XXX 42210 48100 To record PY investment er 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 Retunde Premiur Less: Paymer Interest Other S Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>interment of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>Dist of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) its to refunded bonds secrow agent to foreunded bonds (admin and underwriter fees) it on refunded bonds	- 1,998.00	- - 1,998.00

Hillsborough Community College Entries resulting from bond issuance and refunding: Debit Credit Fund 7 - Unexpended Plant Account # Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds No new money bond issues for the 2019-20 fiscal year. Fund 8 - Debt Service Current Bond Refunding Account # Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022. Fund 8 - Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2019-20 fiscal year. Fund 8 - Retirement of Indebtedness Account # Description Cash Accrued Interest Pavable Sinking fund accrual for interest included in refunding. Debit Credit Year-end entries: Fund 7 - Unexpended Plant **Description** Account # 10100 Cash - Cash Disbursements 725.357.04 Due from Other Agencies 1,381.92 64500 Other Services (Admin Charges - State Treasury) 741.34 68530 Interest 27XXX Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 706 442 00 42210 21.038.30 48100 To record CO&DS disbursements, investment earnings, and treasury fees. 27XXX Deferred Revenues - Unavailable - Prior Year 42210 CO&DS Distributed Interest on Undistributed CO&DS 48100 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) 10.758.00 Revenue - License Tag Fees Appropriation (MVLR) 42210 10.758.00 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 Description Payment of Debt Principal (SBE Capital Outlay Bonds) Account # 69000 Interest on Debt (SBE Capital Outlay Bonds) 68530 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 Investments - Cash Equivalent (SBA) 102XX To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in Fund 8 - Retirement of Indebtedness: Beginning fund balance as provided in prior school year Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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

Indian River State College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	expended Plant	Dobit	oroun
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interest - Current Refunding		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-	A to refund callable portion of Series 2010-A New Money Bonds due		
from 1/1/202	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	bugh 1/1/2022.		
Fund 8 - Del	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2019-20 fiscal year.		
	Description		
Account #	Description Cash	-	
	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	trice	Debit	Credit
		Debit	crean
	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	473,547.67	
10100	Due from Other Agencies	1,187.70	
64500	Other Services (Admin Charges - State Treasury)	637.14	
68530	Interest		
68530 27XXX	Interest Deferred Revenues - Unavailable		- 457 291 07
68530 27XXX 42210	Interest	637.14	- 457,291.07 18,081.44
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	637.14	457,291.07 18,081.44
68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees.	637.14	
68530 27XXX 42210 48100 To record CC 27XXX	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W	637.14	
68530 27XXX 42210 48100 To record CC	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	637.14	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W 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	637.14	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment e	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W 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.	637.14	
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68530 27XXX 42210 48100 To record CC 27XXX 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. Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Refund	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W 2&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) nounts withheld from MVLR for actual administration fees as rtricle XII, Section 9, Subsection (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 inding cash with fiscal agent to payments of refunded bonds secrow inding cash with fiscal agent to payments of refunded bonds secrow inding cash with fiscal agent to payments of refunded bonds secrow	637.14 /ithheld) - 9,246.00 130,000.00 23,350.00	18,081.44 - - - - - - - - - - - - - - - - - -
68530           27XXX           42210           48100           To record CC           27XXX           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 - Ret           Account #           69000           68530           64500           42210           48100           102XX           To record del           earnings, rela           advance refu           advance refu           advance refu           Beginning fur           Plus:           Revenu           Refunde           Premiur           Less:           Paymer	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W 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) oounts 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 inding cash with fiscal agent to payments of refunded bonds secrow	637.14 /ithheld) - 9,246.00 130,000.00 23,350.00	18,081.44 - - - - - - - - - - - - - - - - - -
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment er 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. Reconciliatin Plus: Revenu Revenu Revenu Revenu Revenu Refundo Premiur Less: Paymer Interest Other S	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W 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) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year He - License Tag Fees Appropriation (MVLR) He - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) iervices (Admin Charges - SBA)	637.14 /ithheld) - 9,246.00 130,000.00 23,350.00	18,081.44 - - - - - - - - - - - - - - - - - -
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment er 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 Re	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest 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) ounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration fees Payments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds secrow con of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds to Debt (SBE Capital Outlay Bonds) con Debt (SBE Capital Outlay Bonds) co	637.14 /ithheld) - 9,246.00 130,000.00 23,350.00	18,081.44 - - - - - - - - - - - - - - - - - -
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment er 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. Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W 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) 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 inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: m d balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) con Debt (SBE Capital	637.14 /ithheld) - 9,246.00 130,000.00 23,350.00	18,081.44 - - - - - - - - - - - - - - - - - -
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment er 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 Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W 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) revenue - License Tag Fees Appropriation (MVLR) Description Description Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds service nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) con Debt (SBE Capital Outlay Bonds) Con Deter (SBE Capital Outlay Bonds) Con Deter (SBE Capital Outlay Bonds) Con Deterest Payable Cash with fiscal agent to payments of refunded bonds secrow Con Deterest Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds) con Debt (SBE Capital	637.14 /ithheld) - 9,246.00 130,000.00 23,350.00	18,081.44 - - - - - - - - - - - - - - - - - -

Florida Gateway College

Entrice recul			
Linnesiesu	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No now mone	Premium on Sale of Bonds by bond issues for the 2019-20 fiscal year.		-
	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)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
from 1/1/2021 1/1/2021 thro	through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	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 2019-20 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
	Cash	-	
Sinking fund :	Accrued Interest Payable accrual for interest included in refunding.		-
-			
Year-end ent	ries:	Debit	Credit
Fund 7 - Une	xpended Plant		
Account #	Description	00.044.04	
10100	Cash - Cash Disbursements Due from Other Agencies	92,641.81 176.50	
64500	Other Services (Admin Charges - State Treasury)	94.68	
	Interest		
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	/ithheld)	- 90,226.00 2.686.99
27XXX 42210 48100	Deferred Revenues - Unavailable	/ithheld)	- 90,226.00 2,686.99
27XXX 42210 48100 To record CO	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees.	/ithheld)	
27XXX 42210 48100 To record CO 27XXX	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	/ithheld) -	
27XXX 42210 48100 To record CO	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees.	/ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	/ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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	/ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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	/ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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		
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr <u>Account #</u> 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	Vithheld) - 1,374.00	2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr <u>Account #</u> 64500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210 To record am provided in A	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution.		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210 To record am provided in A	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         ounts withheld from MVLR for actual administration fees as         ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         ounts withheld from MVLR for actual administration fees as         ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         ounts withheld from MVLR for actual administration fees as         ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         SBA Sinking Fund Administration Fees		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Retii Account #	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         ounts withheld from MVLR for actual administration fees as         ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         ounts withheld from MVLR for actual administration fees as tricle 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		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curl Account # 64500 42210 To record am provided in Ar Fund 8 - Retii Account # 69000 68530 64500 42210	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         Interest Payable         Cash with Fiscal/Service Agents         Revenue - License Tag Fees Appropriation (MVLR)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow         Accrued Interest Payable         Cash with Fiscal/Service Agents         Revenue - License Tag Fees Appropriation (MVLR)         SBA Sinking Fund Earnings		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         Interest Payable         Cash with Fiscal/Service Agents         Revenue - 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 Earnings         Investments - Cash Equivalent (SBA)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow         Accrued Interest Payable         Cash with Fiscal/Service Agents         Revenue - License Tag Fees Appropriation (MVLR)         SBA Sinking Fund Earnings		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         Interest Payable         Cash with Fiscal/Service Agents         Revenue - 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 Earnings         Investments - Cash Equivalent (SBA)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow         Accrued Interest Payable         Cash with Fiscal/Service Agents         Revenue - License Tag Fees Appropriation (MVLR)         SBA Sinking Fund Earnings         Investments - Cash Equivalent (SBA)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210 To record am provided in Ar <u>Fund 8 - Reti</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refut agent.	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR W         &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)         ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow         Accrued Interest Payable         Cash with Fiscal/Service Agents         Revenue - License Tag Fees Appropriation (MVLR)         SBA Sinking Fund Earnings         Investments - Cash Equivalent (SBA)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, relau advance refut agent. Reconciliation	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> 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. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow		2,686.99 - -
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27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow		2,686.99 - -
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27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Retii Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refuu agent. Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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 armings. <b>rent Funds - Unrestricted</b> 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. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatia Beginning fur Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymen Interest	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. 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) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: a License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Plus: Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other So	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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 armings. <b>rent Funds - Unrestricted</b> 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. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refut agent. Beginning fur Plus: Revenut Revenut Refunde Premiur Less: Paymen Interest Other So Paymen Dues an	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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) ounts withheld from MVLR for actual administration fees as tricle 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) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow of of activity in Fund 8 - Retirement of Indebtedness: a License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds (admin and underwriter fees)		2,686.99 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refut agent. Beginning fur Plus: Revenut Revenut Refunde Premiur Less: Paymen Interest Other So Paymen Dues an	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>e - License Tag Fees Appropriation (MVLR)</b> e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds ecrow agent di fees on refunded bonds (admin and underwriter fees) t on refunded bonds		2,686.99 - -

	ting from bond issuance and refunding:	Debit	Cred
Fund 7 - Une	xpended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mone	Premium on Sale of Bonds ey bond issues for the 2019-20 fiscal year.		-
	t Service Current Bond Refunding		
Account #	Description		
<u>/////////////////////////////////////</u>	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 1 0000	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due I through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
	of Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance h	bond refunding for the 2019-20 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
-	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	ries:	Debit	Cred
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	126,237.48	
64500	Due to Other Agencies Other Services (Admin Charges - State Treasury)	252.03 135.20	
68530	Interest	100.20	
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Withhe	eld)	122,787.83 3,836.8
	&DS disbursements, investment earnings, and treasury fees.	oid)	3,030.8
	, , , ,		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year	-	_
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS	-	-
42210 48100	CO&DS Distributed		:
42210 48100 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	:
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 armings. rent Funds - Unrestricted	·	:
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 amings. rent Funds - Unrestricted Description	-	:
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 Description Other Services (Admin Charges - DOE)	- 1,962.00	1.962 0
42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. rent Funds - Unrestricted Description	- 1,962.00	1,962.0
42210 48100 To record PY investment ea 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) Revenue - License Tag Fees Appropriation (MVLR)	- 1,962.00	- - 1,962.0
42210 48100 To record PY investment ea 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	- 1,962.00	- - 1,962.0
42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti 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	·	1,962.0
42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti 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) 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)	6,000.00	- - 1,962.0
42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti 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	·	- - 1,962.0
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	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)	6,000.00 120.00	1,962.0
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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. 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	6,000.00 120.00 12.34	- - 1,962.0
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	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. 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	6,000.00 120.00 12.34	
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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	6,000.00 120.00 12.34	6,050.1
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	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. 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	6,000.00 120.00 12.34	6,050.1 8.4
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 del	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	6,000.00 120.00 12.34	6,050.1 8.4
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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	6,000.00 120.00 12.34	6,050.1 8.4
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 del earnings, rela advance refut	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	6,000.00 120.00 12.34	- - 1,962.00 - 6,050.11 8.4 73.7
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 def earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>rement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noning cash with fiscal agent to payments of refunded bonds escrow	6,000.00 120.00 12.34	6,050.1 8.4
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 42210 48100 102XX To record def earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> 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. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	6,000.00 120.00 12.34	6,050.1 8.4 73.7
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 def earnings, rela advance refu agent. Reconciliation Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>rement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noning cash with fiscal agent to payments of refunded bonds escrow	6,000.00 120.00 12.34	6,050.1 8.4 73.7
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 refu agent. Reconciliation Beginning fur Plus: Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year e - License Tag Fees Appropriation (MVLR)	6,000.00 120.00 12.34	6,050.1 8.4 73.7 73.7
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 refu agent. Reconciliation Fus: Revenu Revenu Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	6,000.00 120.00 12.34	6,050.1 8.4 73.7 73.7 6,050.1
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 42210 48100 102XX To record det earnings, rela advance refu agent. Revenu Revenu Revenu 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) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	6,000.00 120.00 12.34	6,050.1 8.4 73.7 73.7 6,050.1 8.4
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 42210 48100 102XX To record det earnings, rela advance refu agent. Revenu Revenu Revenu Revenu Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	6,000.00 120.00 12.34	6,050.1 8.4 73.7 73.7 6,050.1
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 def earnings, rela advance refua agent. Reconciliation Beginning fur Plus: 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) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	6,000.00 120.00 12.34	6,050.1 8.4 73.7 73.7 6,050.1 8.4
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 refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. 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) ot service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	6,000.00 120.00 12.34	6,050.1 8.4 73.7 6,050.1 8.4 - 6,000.0 120.0
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 refu agent. Revenu Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>rement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) et service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	6,000.00 120.00 12.34	6,050.1 8.4 73.7 73.7 6,050.1 8.4
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 42210 48100 102XX To record det earnings, rela advance refu agent. Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. 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) ot service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	6,000.00 120.00 12.34	6,050.1 8.4 73.7 6,050.1 8.4 - - - - - - - - - - - - - - - - - - -
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 42210 48100 102XX To record det earnings, rela advance refu agent. Revenu Revenu 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 amings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. 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) ot 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 e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds an on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) its to refunded bonds escrow agent	6,000.00 120.00 12.34	6,050.1 8.4 73.7 6,050.1 8.4 - - - - - - - - - - - - - - - - - - -
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 42210 48100 102XX To record det earnings, rela advance refu agent. Revenu Revenu 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 amings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as nticle 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) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow accrued Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds to f Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) its to refunded bonds escrow agent di fees on refunded bonds (admin and underwriter fees) to n refunded bonds	6,000.00 120.00 12.34	6,050.1 8.4 73.7 6,050.1 8.4 - - - - - - - - - - - - - - - - - - -

## School District Annual Financial Report CO&DS Entries For Fiscal Year 2019-2020 State College of Florida, Manatee-Sarasota

Entries resul	ting from bond issuance and refunding:	Debit	Credit
	xpended Plant		
Account #	Description		
1000041111	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	y bond issues for the 2019-20 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)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ugh 1/1/2022.		
Fund 8 - Deb	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	and refunding for the 2010-20 fiscal year		
	ond refunding for the 2019-20 fiscal year.		
	rement of Indebtedness		
Account #	<u>Description</u> Cash	_	
	Accrued Interest Payable	-	-
Sinking fund a	accrual for interest included in refunding.		
	, , , , , , , , , , , , , , , , , , ,		
Year-end ent		<u>Debit</u>	Credit
	xpended Plant		
Account #	Description	0.40.0.40.00	
10100	Cash - Cash Disbursements Due from Other Agencies	243,943.28 464.75	
		404.75	
64500	Other Services (Admin Charges - State Treasury)	249.32	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	249.32	
	Interest Deferred Revenues - Unavailable	249.32	-
68530 27XXX 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		237,582.00
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W		- 237,582.00 7,075.35
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		
68530 27XXX 42210 48100 To record CO 27XXX	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		
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68530 27XXX 42210 48100 To record CO 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		
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68530 27XXX 42210 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Cur</b>	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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 armings. rent Funds - Unrestricted		
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	ithheld) -	7,075.35
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210 To record am	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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)	ithheld) -	7,075.35
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	ithheld) -	7,075.35
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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 armings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.	ithheld) -	7,075.35
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68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> Account # 64500 42210 To record am provided in An <b>Fund 8 - Reti</b> Account # 69000	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	ithheld) -	7,075.35
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	ithheld) -	7,075.35
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68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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 armings.  rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	ithheld) -	7,075.35
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68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           809000           88530           64500           42210           48100           102XX           To record dete           earnings, rela           advance refur	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	ithheld) -	7,075.35
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68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           Account #           64500           42210           To record am           provided in Ar           Eund 8 - Retil           Account #           69000           68530           64500           42210           48100           102XX           To record det           earnings, rela           advance refur           agent.           Reconciliatic           Beginning fun	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	ithheld) -	7,075.35
68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record am           provided in Ar           Fund 8 - Retii           Account #           69000           68530           64500           42210           42210           80000           68530           64500           42210           42210           42210           43100           102XX           To record det           earnings, rela           advance refur           advance refur           agent.           Reconciliatic           Beginning fun           Plus:	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	ithheld) -	7,075.35
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68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record am           provided in Ar           Fund 3 - Reti           Account #           69000           68530           64500           42210           48100           102XX           To record det           earnings, rela           advance refur           advance refur           advance refur           Beginning fun           Plus:           Revenut           Revenut           Revenut	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: a License Tag Fees Appropriation (MVLR) b - Interest and Dividends (SBA Sinking Fund Interest Eamings)	ithheld) -	7,075.35
68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record am           provided in Ar           Account #           69000           68530           64500           42210           48100           102XX           To record det           earnings, rela           advance refur           agent.           Reconciliatic           Beginning fun           Plus:           Revenue           Revenue           Revenue           Revenue           Revenue	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	ithheld) -	7,075.35
68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record am           provided in Ar           Account #           69000           68530           64500           42210           48100           102XX           To record det           earnings, rela           advance refur           agent.           Reconciliatic           Beginning fun           Plus:           Revenue           Revenue           Revenue           Revenue           Revenue	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds	ithheld) -	7,075.35
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in An Fund 8 - Reti Account # 64500 70 70 70 70 70 70 70 70 70 70 70 70 7	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) of bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds)	ithheld) -	7,075.35
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in An Fund 8 - Reti Account # 645000 64500 64500 64500 640	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow con of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) of bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	ithheld) -	7,075.35
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 4210 4	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow m of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) in or funded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	ithheld) -	7,075.35
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance refur agent. Reconciliation Beginning fum Plus: Revenue Revenue Revenue Refunde Premium Less: Paymen Interest Other Se Paymen	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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 traings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees Payments - Cash Equivalent (SBA) ts service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: a License Tag Fees Appropriation (MVLR) a Interest and Dividends (SBA Sinking Fund Interest Earnings) on orefunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) con Debt (SBE Cap	ithheld) -	7,075.35
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Revenue Revenue Revenue Revenue Revenue Revenue Refunde Premiun Less: Paymen Interest Other So Paymen Dues an Dues an	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow m of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) in or funded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	ithheld) -	7,075.35

Miami Dade College

Entries resul	Iting from bond issuance and refunding:	Debit	Credit
	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwher's discound) 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 2019-20 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 - underwhiter's discound) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 : 0000	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
	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	bond refunding for the 2019-20 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	ries.	Debit	Credit
	expended Plant	DODIC	<u></u>
Account #			
10100	Cash - Cash Disbursements	1,683,624.17	
	Due from Other Agencies	3,236.29	
64500	Other Services (Admin Charges - State Treasury)	1,736.13	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	/ithheld)	- 1,639,327.31 49.269.28
27XXX 42210 48100	Deferred Revenues - Unavailable	/ithheld)	- 1,639,327.31 49,269.28
27XXX 42210 48100 To record CO	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees.	/ithheld)	
27XXX 42210 48100 To record CO 27XXX	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	/ithheld) -	
27XXX 42210 48100 To record CO	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees.	/ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	/ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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	/ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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	Vithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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.	Vithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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)	Vithheld) - 25,194.00	49,269.28 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	· ·	
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210 To record am	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as	· ·	49,269.28 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210 To record am provided in A	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &BS disbursements, investment 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. <b>rent Funds - Unrestricted</b> 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.	· ·	49,269.28 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in A Fund 8 - Reti	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &BS disbursements, investment 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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b>	· ·	49,269.28 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Retii Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &BS disbursements, investment 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description	- 25,194.00	49,269.28 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &BS disbursements, investment 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds)	25,194.00	49,269.28 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Retii Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &BS disbursements, investment 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description	- 25,194.00	49,269.28 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 25,194.00 15,000.00 300.00	49,269.28 - -
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27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refut agent. Reconciliatia Beginning fur Plus: Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymen Interest	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds)	- 25,194.00 15,000.00 300.00	49,269.28 - - - - - - - - - - - - - - - - - - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other Si Paymen	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) its to refunded bonds escrow agent	- 25,194.00 15,000.00 300.00	49,269.28 - - - - - - - - - - - - - - - - - - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Revenue Revenue Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other So Paymen Dues ar	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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) oounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt Principal (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds (admin and underwriter fees)	- 25,194.00 15,000.00 300.00	49,269.28 - - - - - - - - - - - - - - - - - - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Revenue Revenue Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other So Paymen Dues ar	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>en of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds escrow agent di fees on refunded bonds (admin and underwriter fees) it on refunded bonds	- 25,194.00 15,000.00 300.00	49,269.28 - - - - - - - - - - - - - - - - - - -

North Florida Community College Entries resulting from bond issuance and refunding: Debit Credit Fund 7 - Unexpended Plant Account # Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds No new money bond issues for the 2019-20 fiscal year. Fund 8 - Debt Service Current Bond Refunding Description Miscellaneous Principal/Interest - Current Refunding Account # Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022. 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 2019-20 fiscal year. Fund 8 - Retirement of Indebtedness Account # Description Cash Accrued Interest Payable Sinking fund accrual for interest included in refunding. Debit Year-end entries: Credit Fund 7 - Unexpended Plant Description Account # 10100 Cash - Cash Disbursements 45.159.85 Due from Other Agencies 86.04 64500 Other Services (Admin Charges - State Treasury) 46.15 68530 Interest 27XXX Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 42210 43.982.22 48100 1.309.82 To record CO&DS disbursements, investment earnings, and treasury fees. 27XXX Deferred Revenues - Unavailable - Prior Year 42210 CO&DS Distributed 48100 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 1 - Current Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 669.78 Revenue - License Tag Fees Appropriation (MVLR) 42210 669.78 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 Description Account # Payment of Debt Principal (SBE Capital Outlay Bonds) 69000 Interest on Debt (SBE Capital Outlay Bonds) 68530 64500 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) 42210 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 agent. 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 Dividends (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

## School District Annual Financial Report CO&DS Entries For Fiscal Year 2019-2020 Northwest Florida State College

Entries resulting from bond issuance and refunding: Debit Credit Fund 7 - Unexpended Plant Account # Description Cash Dues and Fees (Issuance costs - underwriter's discount) -Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds No new money bond issues for the 2019-20 fiscal year. Fund 8 - Debt Service Current Bond Refunding Description Miscellaneous Principal/Interest - Current Refunding Account # Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022. Fund 8 - Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Account # Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2019-20 fiscal year. Fund 8 - Retirement of Indebtedness Description Account # Cash Accrued Interest Payable Sinking fund accrual for interest included in refunding. Debit Credit Year-end entries: Fund 7 - Unexpended Plant Description Account # Cash - Cash Disbursements 193,192.48 10100 Due from Other Agencies Other Services (Admin Charges - State Treasury) 414 65 64500 222.44 68530 Interest 27XXX Deferred Revenues - Unavailable 42210 Revenue - License Tag Fees Appropriation (MVLR) 187,516.91 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 6,312.66 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 27XXX 42210 CO&DS Distributed Interest on Undistributed CO&DS 48100 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 1 - Current Funds - Unrestricted Account # Description Other Services (Admin Charges - DOE) 3,228.00 64500 42210 Revenue - License Tag Fees Appropriation (MVLR) To record amounts withheld from MVLR for actual administration fees as 3 228 00 provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 8 - Retirement of Indebtedness Account # Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) 69000 19 000 00 68530 5,970.00 SBA Sinking Fund Administration Fees 64500 11.00 Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents 42210 Revenue - License Tag Fees Appropriation (MVLR) 24,455.09 48100 SBA Sinking Fund Earnings 34.11 Investments - Cash Equivalent (SBA) 491 80 102XX To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in Fund 8 - Retirement of Indebtedness: Beginning fund balance as provided in prior school year 3,040.68 Plus: Revenue - License Tag Fees Appropriation (MVLR) 24,455.09 Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds 34.11 -Premium on refunded bonds Less: Payment of Debt Principal (SBE Capital Outlay Bonds) 19,000.00 Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) 5.970.00 11.00 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance 2,548.88

Entries resul	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
NI	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	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)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	I through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
	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)		-
	Accorded interest r ayable (Sinking r unu Acciudis)		-
No advance b	bond refunding for the 2019-20 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
	Cash	-	
0.1. ( )	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	ries:	Debit	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	560,718.72	
64500	Due from Other Agencies	1,437.41 771.11	
64500	Other Services (Admin Charges - State Treasury) Interest	((1.1)	
68530			
	Deferred Revenues - Unavailable		-
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		541,044.12
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi	ithheld)	
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	ithheld)	- 541,044.12 21,883.12
27XXX 42210 48100 To record CO 27XXX	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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	ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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.	ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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	ithheld) -	
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <u>Fund 1 - Curt</u> <u>Account #</u>	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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	ithheld) - 11,190.00	
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr <u>Account #</u> 64500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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)		21,883.12 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as		21,883.12 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Will &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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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.		21,883.12 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in A Fund 8 - Reti	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Will &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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b>		21,883.12 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Retii Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Will &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description	11,190.00	21,883.12 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Will &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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b>		21,883.12 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ee Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Will &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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds)	11,190.00	21,883.12 - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ee Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable         Revenue - License Tag Fees Appropriation (MVLR)         Revenue - Interest and Dividends (Interest Earned on MVLR Will         &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)         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	11,190.00 159,000.00 38,470.00	21,883.12 - -
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27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunde Premiur Less: Paymen Interest Other Sr Paymen	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>Exercise Tag Fees Appropriation (MVLR)</b> e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bolan proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on De	11,190.00 159,000.00 38,470.00	21,883.12 - - - - - - - - - - - - - - - - - - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other So Paymen Dues ar	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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) ounts withheld from MVLR for actual administration fees as tricle 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) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow and of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds ervices (Admin Charges - SBA) tts to refunded bonds (admin and underwriter fees)	11,190.00 159,000.00 38,470.00	21,883.12 - - - - - - - - - - - - - - - - - - -
27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refut agent. Beginning fur Plus: Revenut Revenut Refunde Premiur Less: Paymen Interest Other So Paymen Dues ar	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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. <b>rent Funds - Unrestricted</b> 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. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - 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 Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow <b>e</b> - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) its to refunded bonds (admin and underwriter fees) tt on refunded bonds (admin and underwriter fees) tt on refunded bonds	11,190.00 159,000.00 38,470.00	21,883.12 - - - - - - - - - - - - - - - - - - -

Pensacola State College

· · ·	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	Description		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 fiscal year.		-
	ot Service Current Bond Refunding Description		
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 2020-	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	bugh 1/1/2022.		
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)		-
	bond refunding for the 2019-20 fiscal year.		
	Description		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	trios	Debit	Credit
	expended Plant	Debit	orean
<u>Account #</u> 10100	Description Cash - Cash Disbursements	320,544.21	
10100	Due from Other Agencies	679.78	
64500	Other Services (Admin Charges - State Treasury)	364.67	
68530	Interest		
	Deferred Revenues - Unavailable		-
			044 000 05
42210	Revenue - License Tag Fees Appropriation (MVLR)	aeld)	311,239.65 10 349 01
42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	neld)	311,239.65 10,349.01
	Revenue - Interest and Dividends (Interest Earned on MVLR With ADS disbursements, investment earnings, and treasury fees.	neld)	
42210 48100 To record CC 27XXX	Revenue - Interest and Dividends (Interest Earned on MVLR Withh &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	neld) -	
42210 48100 To record CC 27XXX 42210	Revenue - Interest and Dividends (Interest Earned on MVLR Withh &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	neld) -	
42210 48100 To record CC 27XXX 42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	neld) -	
42210 48100 To record CC 27XXX 42210 48100 To record PY	Revenue - Interest and Dividends (Interest Earned on MVLR Withh &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	neld) -	
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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.	neld) -	
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur	Revenue - Interest and Dividends (Interest Earned on MVLR With 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	neld) -	
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	Revenue - Interest and Dividends (Interest Earned on MVLR Withh &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. <u>rent Funds - Unrestricted</u> <u>Description</u>	-	
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	Revenue - Interest and Dividends (Interest Earned on MVLR With 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	neld) - 5,292.00	
42210 48100 To record CC 27XXX 42210 48100 To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	-	10,349.01 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	10,349.01 - -
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	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	-	10,349.01 - -
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 #	Revenue - Interest and Dividends (Interest Earned on MVLR Withh &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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b> <u>Description</u>	- 5,292.00	10,349.01 - -
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	Revenue - Interest and Dividends (Interest Earned on MVLR Withh &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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)	- 5,292.00 36,000.00	10,349.01 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex <b>Fund 1 - Cur</b> Account # 64500 42210 To record am provided in A <b>Fund 8 - Reti</b> Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh &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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- 5,292.00 36,000.00 720.00	10,349.01 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex <b>Fund 1 - Cur</b> Account # 64500 42210 To record am provided in A <b>Fund 8 - Reti</b> Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- 5,292.00 36,000.00	10,349.01 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex <b>Fund 1 - Cur</b> Account # 64500 42210 To record am provided in A <b>Fund 8 - Reti</b> Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 5,292.00 36,000.00 720.00	10,349.01 - -
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	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- 5,292.00 36,000.00 720.00	10,349.01 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex <b>Fund 1 - Cur</b> Account # 64500 42210 To record am provided in A <b>Fund 8 - Reti</b> Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 5,292.00 36,000.00 720.00	10,349.01 - -
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	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- 5,292.00 36,000.00 720.00	10,349.01 - - 5,292.00 - - - - - - - - - - - - - - - - - -
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	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- 5,292.00 36,000.00 720.00	10,349.01
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 del	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 5,292.00 36,000.00 720.00	10,349.01 - - 5,292.00 - - - - - - - - - - - - - - - - - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 5,292.00 36,000.00 720.00	10,349.01 - - 5,292.00 - - - - - - - - - - - - - - - - - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 70 record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 5,292.00 36,000.00 720.00	10,349.01 - - 5,292.00 - - - - - - - - - - - - - - - - - -
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 del earnings, rela advance refu agent.	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 5,292.00 36,000.00 720.00	10,349.01 - - 5,292.00 - - - - - - - - - - - - - - - - - -
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 del earnings, rela advance refu agent. Reconciliation	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 5,292.00 36,000.00 720.00	10,349.01 - - - - - - - - - - - - - - - - - - -
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 del earnings, rela advance refu agent. Reconciliatia Beginning fur	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 5,292.00 36,000.00 720.00	10,349.01 - - 5,292.00 - - - - - - - - - - - - - - - - - -
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 del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus:	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 5,292.00 36,000.00 720.00	10,349.01 - - - - - - - - - - - - - - - - - - -
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 del earnings, rela advance refu agent. Reconciliatin Beginning fur Plus: Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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	- 5,292.00 36,000.00 720.00	10,349.01 - - - - - - - - - - - - - - - - - - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex <b>Fund 1 - Cur</b> Account # 64500 42210 To record am provided in A <b>Fund 8 - Reti</b> Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. <b>Reconciliati</b> Beginning fur Plus: Revenu Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year re - License Tag Fees Appropriation (MVLR)	- 5,292.00 36,000.00 720.00	10,349.01 - - - - - - - - - - - - - - - - - - -
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 del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Revenu Refunde	Revenue - Interest and Dividends (Interest Earned on MVLR With 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- 5,292.00 36,000.00 720.00	10,349.01 - - - - - - - - - - - - - - - - - - -
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 del earnings, rela advance refu agent. Revenu Revenu Revenu Revenu Refundá Premiur Less:	Revenue - Interest and Dividends (Interest Earned on MVLR With ABDS disbursements, investment 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds m on refunded bonds	- 5,292.00 36,000.00 720.00	10,349.01 - - - - - - - - - - - - - - - - - - -
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 del earnings, rela advance refu agent. Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Withf 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds th of Debt Principal (SBE Capital Outlay Bonds)	- 5,292.00 36,000.00 720.00	10,349.01 - - - - - - - - - - - - - - - - - - -
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 del earnings, rela advance refu agent. Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Revenu Restande Premiur	Revenue - Interest and Dividends (Interest Earned on MVLR Withf 2&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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	- 5,292.00 36,000.00 720.00	10,349.01 - - - - - - - - - - - - - - - - - - -
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 del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S	Revenue - Interest and Dividends (Interest Earned on MVLR Withf 2&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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as tritcle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - 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 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 <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> hd balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	- 5,292.00 36,000.00 720.00	10,349.01 - - - - - - - - - - - - - - - - - - -
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 42210 48100 102XX To record del earnings, rela advance refu agent. Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Revenue - Interest and Dividends (Interest Earned on MVLR Withf 2&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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	- 5,292.00 36,000.00 720.00	10,349.01 - - - - - - - - - - - - - - - - - - -
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 42210 48100 102XX To record del earnings, rela advance refu agent. Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Revenue - Interest and Dividends (Interest Earned on MVLR Withf 2&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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year te - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Det (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds escrow agent	- 5,292.00 36,000.00 720.00	10,349.01 - - - - - - - - - - - - - - - - - - -

## School District Annual Financial Report CO&DS Entries For Fiscal Year 2019-2020 Pasco-Hernando Community College

	ting from bond issuance and refunding:	Debit	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		-
No new mone	Premium on Sale of Bonds by bond issues for the 2019-20 fiscal year.		-
	t Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interest - Current Refunding	1,567,414.54	
	Dues and Fees (Issuance costs - underwriter's discount)	1,505.86	
	Dues and Fees (Issuance costs - bond finance/admin charges)	6,172.21	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	1 216 000 00
	Premium on Sale of Refunding Bonds		1,316,000.00 257,534.82
	Accrued Interest Payable (Sinking Fund Accruals)		1,557.79
Series 2020-A	A to refund callable portion of Series 2010-A New Money Bonds due		
	through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ugh 1/1/2022.		
Fund 8 - Deb	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwher'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	ond refunding for the 2019-20 fiscal year.		
	Percent of Indebtedness		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	rios	Debit	Credit
		Debit	crean
	xpended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	140,101.31	
10100	Due from Other Agencies	603.48	
64500	Other Services (Admin Charges - State Treasury)	323.74	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
	Revenue - License Tag Fees Appropriation (MV/LR)		131 8/1 1/
42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.	Withheld)	
42210 48100 To record CO	Revenue - Interest and Dividends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.	Withheld)	131,841.14 9,187.39
42210 48100 To record CO 27XXX	Revenue - Interest and Dividends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Withheld)	
42210 48100 To record CO 27XXX 42210	Revenue - Interest and Dividends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.	Withheld) -	
42210 48100 To record CO 27XXX 42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	Withheld) -	
42210 48100 To record CO 27XXX 42210 48100 To record PY	Revenue - Interest and Dividends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea	Revenue - Interest and Dividends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr	Revenue - Interest and Dividends (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 arnings.	Withheld) -	
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42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Plus: Revenue Revenue Refunde Premiun Less: Paymen Interest Other Se	Revenue - Interest and Dividends (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 arnings. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> d balance as provided in prior school year <b>a</b> - License Tag Fees Appropriation (MVLR) <b>a</b> - Interest and Dividends (SBA Sinking Fund Interest Earnings) <b>b</b> doond proceeds <b>n</b> on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	4,698.00	9,187.39 - - - - - - - - - - - - - - - - - - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenuu Revenuu Refunde Premiun Less: Paymen Interest Other Sc Paymen	Revenue - Interest and Dividends (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 urnings. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>en of activity in Fund 8 - Retirement of Indebtedness:</b> d balance as provided in prior school year <b>a</b> - License Tag Fees Appropriation (MVLR) <b>b</b> - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	4,698.00	9,187.39 - - - - - - - - - - - - - - - - - - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Revenue Refunde Premiun Less: Paymen Interest Other So Paymen Dues an	Revenue - Interest and Dividends (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 urnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) sovices (Admin Charges - SBA) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	4,698.00	9,187.39 - - - - - - - - - - - - - - - - - - -

Polk State College

	ting from bond issuance and refunding:	Debit	Credit
	ting from bond issuance and refunding: xpended Plant	<u>Debit</u>	<u>Credit</u>
Account #			
<u>necount #</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 2019-20 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)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	I through 1/1/2030 and Series 2010-A Refunding Bonds due from ugh 1/1/2022.		
	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	bond refunding for the 2019-20 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	ries:	Debit	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	209,152.03	
04500	Due from Other Agencies	398.47	
	Other Services (Admin Charges - State Treasury)	213.76	
64500 68530	Interest		
68530 27XXX	Interest Deferred Revenues - Unavailable		-
68530 27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 203,698.00
68530 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W	(ithheld)	- 203,698.00 6,066.26
68530 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	(ithheld)	
68530 27XXX 42210 48100 To record CC 27XXX	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	'ithheld) -	
68530 27XXX 42210 48100 To record CC 27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	íithheld) -	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	íithheid) -	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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	(ithheld) -	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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.	(ithheld) -	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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	'ithheld) -	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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.	"ithheld) - 3,102.00	
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur <u>Account #</u> 64500 42210 To record am	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as		6,066.26 - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> 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.		6,066.26 - -
68530 27XXX 42210 48100 To record CO 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 Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b>		6,066.26 - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account #	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &BDS disbursements, investment 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description		6,066.26 - -
68530 27XXX 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	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds)		6,066.26 - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &BDS disbursements, investment 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description		6,066.26 - -
68530 27XXX 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	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &BDS disbursements, investment 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. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow		6,066.26 - -
68530 27XXX 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	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> 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. <b>irrement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable		6,066.26 - -
68530 27XXX 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	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &BDS disbursements, investment 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. <b>rent Funds - Unrestricted</b> 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. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		6,066.26 - -
68530 27XXX 42210 48100 To record CO 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	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &BDS disbursements, investment 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		6,066.26 - -
68530 27XXX 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	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W %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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings		6,066.26 - -
68530 27XXX 42210 48100 To record CO 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 Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &BDS disbursements, investment 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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		6,066.26 - -
68530 27XXX 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 64500 64530 64500 42210 48100 102XX To record def earnings, rela	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year		6,066.26 - -
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68530 27XXX 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 64500 64500 42210 48100 102XX To record det earnings, rela advance refu agent. Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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. <b>rent Funds - Unrestricted</b> 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. <b>rement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		6,066.26 - -
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68530 27XXX 42210 48100 To record CO 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 refu agent. Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W &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) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow and 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 Dividends (SBA Sinking Fund Interest Earnings) ad balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent ad fees on refunded bonds (admin and underwriter fees)		6,066.26 - -
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## School District Annual Financial Report CO&DS Entries For Fiscal Year 2019-2020 St. Johns River State College

Entries resulting from bond issuance and refunding: Debit Credit Fund 7 - Unexpended Plant Account # Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds No new money bond issues for the 2019-20 fiscal year. Fund 8 - Debt Service Current Bond Refunding Description Miscellaneous Principal/Interest - Current Refunding Account # Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022. Fund 8 - Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) **Discounts on Refunding Bonds** Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2019-20 fiscal year. Fund 8 - Retirement of Indebtedness Account # Description Cash Accrued Interest Payable Sinking fund accrual for interest included in refunding. Year-end entries: Debit Credit Fund 7 - Unexpended Plant Account # **Description** 10100 Cash - Cash Disbursements 176.788.08 Due from Other Agencies 336.81 64500 Other Services (Admin Charges - State Treasury) 180.68 68530 Interest 27XXX Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 172,178,00 42210 48100 5,127.57 To record CO&DS disbursements, investment earnings, and treasury fees. 27XXX Deferred Revenues - Unavailable - Prior Year 42210 CO&DS Distributed Interest on Undistributed CO&DS 48100 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 1 - Current Funds - Unrestricted Account # Description Other Services (Admin Charges - DOE) 2.622.00 64500 Revenue - License Tag Fees Appropriation (MVLR) 42210 2,622.00 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 Description Payment of Debt Principal (SBE Capital Outlay Bonds) Account # 69000 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 68530 64500 Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents 42210 Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings 48100 Investments - Cash Equivalent (SBA) 102XX To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in Fund 8 - Retirement of Indebtedness: Beginning fund balance as provided in prior school year Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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

Entries resul	ting from bond issuance and refunding:	Debit	Credit
	xpended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	y bond issues for the 2019-20 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	1,301,984.94	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	1,250.69 5,126.31	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		1,093,000.00 214,074.09
	Accrued Interest Payable (Sinking Fund Accruals)		1,287.85
Series 2020-A	A to refund callable portion of Series 2010-A New Money Bonds due		,
	through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 throu			
	t 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 h	and refunding for the 2010-20 fiscal year		
	ond refunding for the 2019-20 fiscal year.		
Fund 8 - Reti Account #	rement of Indebtedness Description		
	Cash	-	
o	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	650,515.29 1,485.20	
64500	Other Services (Admin Charges - State Treasury)	796.74	
64500 68530	Interest		
	Interest Deferred Revenues - Unavailable		- 630.186.63
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	796.74	- 630,186.63 22,610.60
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	796.74	
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	796.74	
68530 27XXX 42210 48100 To record CO 27XXX 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR ' &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	796.74	
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	796.74	
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR 1 &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	796.74	
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR 1 &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	796.74	
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b>	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 arnings.	796.74	
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ez Fund 1 - Curr Account # 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR 1 &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)	796.74	22,610.60 - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR 1 &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	796.74 Withheld)	
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210 To record am	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR 1 &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	796.74 Withheld)	22,610.60 - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> Account # 64500 42210 To record amprovided in Ar	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 armings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.	796.74 Withheld)	22,610.60 - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210 To record amprovided in Ar <b>Fund 8 - Reti</b>	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 armings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness	796.74 Withheld)	22,610.60 - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curn</b> Account # 64500 42210 To record am provided in Ar <b>Fund 8 - Reti</b> Account # 69000	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 amings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	796.74 Withheld) - 11,562.00 75,000.00	22,610.60 - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curn Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 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 ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	796.74 Withheld) - 11,562.00 75,000.00 56,825.00	22,610.60 - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curn Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 amings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	796.74 Withheld) - 11,562.00 75,000.00	22,610.60 - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> Account # 64500 42210 To record amprovided in Ar	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 armings.  rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	796.74 Withheld) - 11,562.00 56,825.00 58,02	22,610.60 - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> Account # 64500 42210 To record amprovided in Ar <b>Fund 8 - Reti</b> Account # 69000 68530 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) &D disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and urnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	796.74 Withheld) - 11,562.00 56,825.00 58,02	22,610.60
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 urnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	796.74 Withheld) - 11,562.00 56,825.00 58,02	22,610.60 - - 11,562.00
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curn Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) &D disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and urnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	796.74 Withheld) - 11,562.00 56,825.00 58,02	22,610.60
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> Account # 64500 42210 To record am provided in Ar <b>Fund 8 - Reti</b> Account # 69000 68530 64500 42210 48100 102XX To record deb	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 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 ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	796.74 Withheld) - 11,562.00 56,825.00 58,02	22,610.60 - - 11,562.00 - 129,051.37 180.01
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210 To record am provided in Ar <b>Fund 8 - Reti</b> Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, rela	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 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 ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	796.74 Withheld) - 11,562.00 56,825.00 58,02	22,610.60 - - 11,562.00 - 129,051.37 180.01
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> <u>Account #</u> 64500 42210 To record am provided in Ar <b>Fund 8 - Reti</b> Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, rela advance refur	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 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 ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	796.74 Withheld) - 11,562.00 56,825.00 58,02	22,610.60 - - 11,562.00 - 129,051.37 180.01
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> Account # 64500 42210 To record amprovided in Ar <b>Fund 8 - Reti</b> Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent.	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) &D disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year htig cash with fiscal agent to payments of refunded bonds escrow	796.74 Withheld) - 11,562.00 56,825.00 58,02	22,610.60 - - 11,562.00 - 129,051.37 180.01
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> Account # 64500 42210 To record am provided in Ar <b>Fund 8 - Reti</b> Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent.	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR 4 &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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	796.74 Withheld) - 11,562.00 56,825.00 58,02	22,610.60 - - 11,562.00 11,562.00 - 129,051.37 180.01 2,651.64
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> Account # 64500 42210 To record am provided in Ar <b>Fund 8 - Reti</b> Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent.	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) &D disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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 ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year htig cash with fiscal agent to payments of refunded bonds escrow	796.74 Withheld) - 11,562.00 56,825.00 58,02	22,610.60 - - 11,562.00 - 129,051.37 180.01
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea <b>Fund 1 - Curr</b> Account # 64500 42210 To record am provided in Ar <b>Fund 8 - Reti</b> Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, rela advance refur agent. <b>Reconciliatic</b> Beginning fun Plus: Revenue	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 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 ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	796.74 Withheld) - 11,562.00 56,825.00 58,02	22,610.60 - - - - - - - - - - - - - - - - - - -
68530           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record CO           27XXX           42210           48100           To record PY           investment ea           Fund 1 - Curr           Account #           64500           42210           To record amr           provided in Ar           Fund 8 - Reti           Account #           69000           68530           64500           42210           48100           102XX           To record debt           earnings, rela           advance refur           agent.           Reconciliation           Plus:           Revenue           Revenue           Revenue	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 amings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	796.74 Withheld) - 11,562.00 56,825.00 58.02	22,610.60 - - - - - - - - - - - - - - - - - - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, rela advance refur agent. Revenue Revenue Revenue Revenue Revenue Refunde	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 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 ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow con of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	796.74 Withheld) - 11,562.00 56,825.00 58.02	22,610.60 - - - - - - - - - - - - - - - - - - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record CY investment ea Fund 1 - Curr Account # 64500 42210 To record amprovided in Ar Fund 8 - Retin Account # 69000 68530 64500 42210 42210 48100 102XX To record debt earnings, rela advance refur agent. Revenue Refunde Premiun Plus: Revenue Refunde Premiun Less:	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 mrings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model for the fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds cash with fiscal agent to payments cash cash cash cash cash cash cash cas	796.74 Withheld) - 11,562.00 56,825.00 58.02	22,610.60 - - - - - - - - - - - - - - - - - - -
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68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, rela advance refur agent. Revenue Revenue Revenue Revenue Refunde Premiun Less: Paymen Interest	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (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 mrings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model for the fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds escrow cash with fiscal agent to payments of refunded bonds cash with fiscal agent to payments cash cash cash cash cash cash cash cas	796.74 Withheld) - 11,562.00 56,825.00 58.02	22,610.60 - - - - - - - - - - - - - - - - - - -
68530 27XXX 42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, rela advance refur agent. Revenue Revenue Revenue Revenue Revenue Revenue Refunde Premiun Less: Paymen Interest Other Sc Paymen	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR <sup>1</sup> &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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: a License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) a no refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) s hord proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) s hord proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) t or Debt (SBE Capital Outlay Bonds) t to refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) t to refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) t to refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) t to refunded bonds t of Debt Principal (SBE Capital Outlay Bonds)	796.74 Withheld) - 11,562.00 56,825.00 58.02	22,610.60 - - - - - - - - - - - - - - - - - - -
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Santa Fe College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 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		-
0	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
	bt Service Advance Bond Refunding		
Account #	Description		
<u>/////////////////////////////////////</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	bond refunding for the 2019-20 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
Year-end ent	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	413,854.02 788.46	
64500	Other Services (Admin Charges - State Treasury)	422.97	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)	thhold)	403,062.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wi	thheld)	403,062.00 12,003.45
48100		thheld)	
48100 To record CC 27XXX	Revenue - Interest and Dividends (Interest Earned on MVLR Wi &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	thheld) -	
48100 To record CC 27XXX 42210	Revenue - Interest and Dividends (Interest Earned on MVLR Wi &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	thheld) -	
48100 To record CC 27XXX 42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wi &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	thheld) -	
48100 To record CC 27XXX 42210 48100 To record PY	Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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	thheld) -	
48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - Interest and Dividends (Interest Earned on MVLR Wi 2&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.	thheld) -	
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur	Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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	thheld) -	
48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - Interest and Dividends (Interest Earned on MVLR Wi 2&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. <u>rent Funds - Unrestricted</u> <u>Description</u>		
48100 To record CC 27XXX 42210 48100 To record PY investment ea <u>Fund 1 - Cur</u> <u>Account #</u>	Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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	thheld) - 6,138.00	
48100 To record CC 27XXX 42210 48100 To record PY investment ea <u>Fund 1 - Cur</u> <u>Account #</u> 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as		12,003.45 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ea <u>Fund 1 - Cur</u> <u>Account #</u> 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		12,003.45 - -
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 Dividends (Interest Earned on MVLR Wi &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. <b>rent Funds - Unrestricted</b> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as		12,003.45 - -
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 #	Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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. <u>rent Funds - Unrestricted</u> <u>Description</u> 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. <u>irrement of Indebtedness</u> <u>Description</u>		12,003.45 - -
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	Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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. <b>rent Funds - Unrestricted</b> <u>Description</u> 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. <b>irrement of Indebtedness</b> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)		12,003.45 - -
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 #	Revenue - Interest and Dividends (Interest Earned on MVLR Wi &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. <u>rent Funds - Unrestricted</u> <u>Description</u> 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. <u>irrement of Indebtedness</u> <u>Description</u>		12,003.45 - -
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 - Interest and Dividends (Interest Earned on MVLR Will         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)         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)		12,003.45 - -
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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 del earnings, rela advance refu agent. Beginning fur Plus: Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Wil &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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding 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 nding cash with fiscal agent to payments of refunded bonds secrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> nd balance as provided in prior school year <b>e</b> - License Tag Fees Appropriation (MVLR) <b>e</b> - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds n on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		12,003.45 - -
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 del earnings, rela advance refu agent. Beginning fur Plus: Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Wi 2&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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ioounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - 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 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 nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> ad balance as provided in prior school year <b>e</b> - License Tag Fees Appropriation (MVLR) <b>e</b> - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds m on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds escrow agent td fees on refunded bonds (admin and underwriter fees) tt on refunded bonds		12,003.45 - -
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 del earnings, rela advance refu agent. Revenu Reven	Revenue - Interest and Dividends (Interest Earned on MVLR Wi 2&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. <b>rent Funds - Unrestricted</b> Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ioounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. <b>irement of Indebtedness</b> Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - 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 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 nding cash with fiscal agent to payments of refunded bonds escrow <b>on of activity in Fund 8 - Retirement of Indebtedness:</b> ad balance as provided in prior school year <b>e</b> - License Tag Fees Appropriation (MVLR) <b>e</b> - Interest and Dividends (SBA Sinking Fund Interest Earnings) ad bond proceeds m on refunded bonds tt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds escrow agent td fees on refunded bonds (admin and underwriter fees) tt on refunded bonds		12,003.45 - -

## School District Annual Financial Report CO&DS Entries For Fiscal Year 2019-2020 Seminole State College of Florida

Entries resulting from bond issuance and refunding: Debit Credit Fund 7 - Unexpended Plant Account # Description Cash Dues and Fees (Issuance costs - underwriter's discount) -Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds No new money bond issues for the 2019-20 fiscal year. Fund 8 - Debt Service Current Bond Refunding Account # Description Miscellaneous Principal/Interest - Current Refunding 79,944.55 Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) 86.96 356.45 Discounts on Refunding Bonds Sale of Refunding Bonds 76.000.00 Premium on Sale of Refunding Bonds 4,105.72 Accrued Interest Payable (Sinking Fund Accruals) 282.24 Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022. Fund 8 - Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2019-20 fiscal year. Fund 8 - Retirement of Indebtedness Description Account # Cash Accrued Interest Payable Sinking fund accrual for interest included in refunding. Year-end entries: Debit Credit Fund 7 - Unexpended Plant Account # **Description** 10100 Cash - Cash Disbursements 429.028.26 Due from Other Agencies 1,030.46 64500 Other Services (Admin Charges - State Treasury) 552.80 68530 Interest 27XXX Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 414.923.73 42210 15,687.79 48100 To record CO&DS disbursements, investment earnings, and treasury fees. 27XXX Deferred Revenues - Unavailable - Prior Year 42210 CO&DS Distributed 48100 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 1 - Current Funds - Unrestricted Account # Description Other Services (Admin Charges - DOE) 8.022.00 64500 Revenue - License Tag Fees Appropriation (MVLR) 42210 8,022.00 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 Description Payment of Debt Principal (SBE Capital Outlay Bonds) Account # 84,000.00 69000 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 68530 30,120.00 64500 50.29 Payments to Refunding Bond Escrow Accrued Interest Payable -Cash with Fiscal/Service Agents 42210 Revenue - License Tag Fees Appropriation (MVLR) 111,854.27 SBA Sinking Fund Earnings 156.02 48100 Investments - Cash Equivalent (SBA) 2,160.00 102XX To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in Fund 8 - Retirement of Indebtedness: Beginning fund balance as provided in prior school year 15,312.86 Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) 111.854.27 156.02 Refunded bond proceeds 76.000.00 Premium on refunded bonds 4.105.72 Less: Payment of Debt Principal (SBE Capital Outlay Bonds) 84 000 00 Interest on Debt (SBE Capital Outlay Bonds) 30,120.00 Other Services (Admin Charges - SBA) 50.29 Payments to refunded bonds escrow agent 79.944.55 Dues and fees on refunded bonds (admin and underwriter fees) 443.41 Discount on refunded bonds Ending fund balance 12.870.62

Entrino	ting from bond issuance and refunding.	Dak!	C!!!
	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une Account #	xpended Plant Description		
<u>/////////////////////////////////////</u>	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	y bond issues for the 2019-20 fiscal year.		
	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)		-
	A to refund callable portion of Series 2010-A New Money Bonds due through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro			
	t 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	ond refunding for the 2019-20 fiscal year.		
	rement of Indebtedness		
Account #	Description		
	Cash	-	
Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
Siriking turiu a			
Year-end ent	ries:	Debit	Credit
Fund 7 - Une	xpended Plant		
Account #	Description	404 004 04	
10100	Cash - Cash Disbursements Due from Other Agencies	121,364.81 231.22	
64500	Other Services (Admin Charges - State Treasury)	124.04	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 118,200.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wi	ithheld)	3,520.07
To record CO	&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 Irnings.		
	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	1,800.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		
	ounts withheld from MVLR for actual administration fees as		1,800.00
			1,800.00
	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,800.00
Fund 8 - Reti	ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness		1,800.00
Fund 8 - Reti	ticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	1,800.00
<u>Fund 8 - Reti</u> <u>Account #</u> 69000 68530	ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>rement of Indebtedness</u> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	:	1,800.00
<u>Fund 8 - Reti</u> <u>Account #</u> 69000	ticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - - -	1,800.00
Fund 8 - Reti Account # 69000 68530	ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>rement of Indebtedness</u> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)		1,800.00
Fund 8 - Reti Account # 69000 68530 64500	ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>rement of Indebtedness</u> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - -	1,800.00
Fund 8 - Reti Account # 69000 68530 64500 42210	ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>rement of Indebtedness</u> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - - - -	1,800.00 - -
Fund 8 - Reti Account # 69000 68530 64500 42210 48100	ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>rement of Indebtedness</u> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	1,800.00 
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>rement of Indebtedness</u> <u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	-	1,800.00 - - - - -
Fund 8 - Reti           Account #           69000           68530           64500           42210           48100           102XX           To record det           earnings, relation	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,800.00 - - - -
Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur	ticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - - - -	1,800.00 - - - -
Fund 8 - Reti           Account #           69000           68530           64500           42210           48100           102XX           To record det           earnings, relation	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,800.00 - - - -
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation	ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		1,800.00 - - - - -
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun	ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		1,800.00 - - - - - -
Fund 8 - Reti         Account #         69000         68530         64500         42210         48100         102XX         To record det         earnings, rela         advance refur         agent.         Reconciliation         Beginning fun         Plus:	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,800.00 - - - -
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue	ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	-	1,800.00 - - - - - -
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunde	ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: a - License Tag Fees Appropriation (MVLR) - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	1,800.00 - - - - - - - -
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Revenue Refunde Premium	ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  other of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		1,800.00 - - - - - - - - - - - - - - - -
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Refunde Premiue Less: Paymen	ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  m of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds)		1,800.00
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Refunde Premiue Less: Paymen Interest	ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  mod activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds)	-	1,800.00
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fum Plus: Revenue Refunde Premiun Less: Paymen Interest Other Se	ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  mod activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		1,800.00
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Plus: Revenue Refunde Premiun Less: Paymen Interest Other So Paymen	ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  mod activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds)		1,800.00
Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Refunde Premium Less: Paymen Interest Other St Paymen Dues an	ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) > - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) envices (Admin Charges - SBA) ts to refunded bonds (admin and underwriter fees) t on refunded bonds		1,800.00

Entries resul	ting from bond issuance and refunding:	Debit	Credit
<u>Fund 7 - Une</u>	xpended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	y bond issues for the 2019-20 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	395,656.46	
	Dues and Fees (Issuance costs - underwriter's discount)	379.90	
	Dues and Fees (Issuance costs - bond finance/admin charges)	1,557.12	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		332,000.00
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		65,201.00 392.48
Series 2020-A	to refund callable portion of Series 2010-A New Money Bonds due		002.40
	through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ugh 1/1/2022.		
Fund 8 - Deb	t 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 Bromium on Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance h	ond refunding for the 2019-20 fiscal year.		
	rement of Indebtedness		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	iles:	Debit	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	253,049.02	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	931.04	
64500 68530	Interest	499.46	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		240,305.36
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Nithheld)	14,174.16
To record CO	&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea	rnings.		
Fund 1 - Curi	ent Funds - Unrestricted		
Account #			
10000unt n	Description		
64500	Other Services (Admin Charges - DOE)	7,248.00	
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	7,248.00	7,248.00
64500 42210 To record am	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) punts withheld from MVLR for actual administration fees as	7,248.00	7,248.00
64500 42210 To record am provided in Ar	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.	7,248.00	7,248.00
64500 42210 To record am provided in Ar	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) punts withheld from MVLR for actual administration fees as	7,248.00	7,248.00
64500 42210 To record am provided in Ar Fund 8 - Reti Account <u>#</u>	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description		7,248.00
64500 42210 To record am provided in Ar Fund 8 - Reti Account <u>#</u> 69000	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description Payment of Debt Principal (SBE Capital Outlay Bonds)	135,000.00	7,248.00
64500 42210 To record am provided in Ar Fund 8 - Reti Account <u>#</u> 69000 68530	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	135,000.00 101,040.00	7,248.00
64500 42210 To record am provided in Ar Fund 8 - Reti Account <u>#</u> 69000 68530	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description Payment of Debt Principal (SBE Capital Outlay Bonds)	135,000.00	7,248.00
64500 42210 To record am provided in Ar Fund 8 - Reti Account <u>#</u> 69000 68530	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	135,000.00 101,040.00	7,248.00
64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         SBA Sinking Fund Administration Fees         Payment to Refunding Bond Escrow         Accrued Interest Payable         Cash with Fiscal/Service Agents	135,000.00 101,040.00	
64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow         Accrued Interest Payable         Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	135,000.00 101,040.00	235,646.64
64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow         Accrued Interest Payable         Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	135,000.00 101,040.00	235,646.64 328.70
64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds)         Interest on Debt (SBE Capital Outlay Bonds)         SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow         Accrued Interest Payable         Cash with Fiscal/Service Agents         Revenue - License Tag Fees Appropriation (MVLR)         SBA Sinking Fund Earnings         Investments - Cash Equivalent (SBA)	135,000.00 101,040.00	235,646.64
64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow Accrued Interest Payable         Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         t service payments, MVLR withheld for debt service, investment	135,000.00 101,040.00	235,646.64 328.70
64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)         SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow Accrued Interest Payable         Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	135,000.00 101,040.00	235,646.64 328.70
64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow Accrued Interest Payable         Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         t service payments, MVLR withheld for debt service, investment	135,000.00 101,040.00	235,646.64 328.70
64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent.	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         tt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	135,000.00 101,040.00	235,646.64 328.70
64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow Accrued Interest Payable         Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         tt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	135,000.00 101,040.00	235,646.64 328.70 170.61
64500 42210 To record am provided in Ar Fund 8 - Retii Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         tt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	135,000.00 101,040.00	235,646.64 328.70
64500 42210 To record am provided in Ar Fund 8 - Retii Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus:	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow         And fees as provided in prior school year	135,000.00 101,040.00	235,646.64 328.7( 170.61 49,632.82
64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year uding cash with fiscal agent to payments of refunded bonds escrow         m of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year         e - License Tag Fees Appropriation (MVLR)	135,000.00 101,040.00	235,646.64 328.70 170.61
64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenur Revenur	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow         And fees as provided in prior school year	135,000.00 101,040.00	235,646.64 328.7( 170.61 49,632.82 235,646.64
64500 42210 To record am provided in Ar <u>Fund 8 - Reti</u> Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Beginning fun Plus: Revenuu Revenuu Revenuu Refunde	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow Accrued Interest Payable         Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow         mod activity in Fund 8 - Retirement of Indebtedness:         d balance as provided in prior school year         e - License Tag Fees Appropriation (MVLR)         e - License Tag Fees Appropriation (MVLR)	135,000.00 101,040.00	235,646.64 328.7( 170.6 49,632.82 235,646.64 328.7(
64500 42210 To record am provided in Ar Fund 8 - Retii Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Beginning fun Plus: Revenue Refunde Premiun Less:	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         tt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow         m of activity in Fund 8 - Retirement of Indebtedness: a balance as provided in prior school year         e - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds	135,000.00 101,040.00	235,646.64 328.70 170.61 49,632.82 235,646.64 328.70 332,000.00 65,201.00
64500 42210 To record am provided in Ar Fund 8 - Retii Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Revenue Refunde Premiun Less: Paymen	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow         At balance as provided in prior school year         a - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds         t of Debt Principal (SBE Capital Outlay Bonds)	135,000.00 101,040.00	49,632.82 235,646.64 328.7( 170.61 49,632.82 235,646.64 328.7( 332,000.00 65,201.00 135,000.00
64500 42210 To record am provided in Ar Fund 8 - Retii Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Revenue Revenue Refunde Premiun Less: Paymen Interest	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable         Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow         And fees appropriation (MVLR)         - License Tag Fees Appropriation (MVLR)         - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds non refunded bonds         tof Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	135,000.00 101,040.00	49,632.82 235,646.64 328.70 170.61 235,646.64 328.70 332,000.00 65,201.00 135,000.00 101,040.00
64500 42210 To record am provided in Ar Fund 8 - Retii Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenur Revenur Refunde Premium Less: Paymen Interest Other So	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow         In of activity in Fund 8 - Retirement of Indebtedness:         d balance as provided in prior school year         e - License Tag Fees Appropriation (MVLR) b - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds         t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	135,000.00 101,040.00	235,646.64 328.7( 170.61 49,632.82 235,646.64 328.7( 332,000.00 65,201.00 135,000.00 101,040.00 105,95
64500 42210 To record am provided in Ar <u>Fund 8 - Reti</u> Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenuu Revenuu Revenuu Refunde Premiun Less: Paymen Interest Other Sc Paymen	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow Accrued Interest Payable         Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year         rding cash with fiscal agent to payments of refunded bonds escrow         e - License Tag Fees Appropriation (MVLR)         - Interest and Dividends (SBA Sinking Fund Interest Earnings)         d bond proceeds         no nefunded bonds         t of Debt Principal (SBE Capital Outlay Bonds)      <	135,000.00 101,040.00	235,646.64 328.7( 170.6 <sup>-1</sup> 235,646.64 328.7( 332,000.00 65,201.00 135,000.00 101,040.00 105.96 395,656.46
64500 42210 To record am provided in Ar Fund 8 - Retii Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Beginning fun Plus: Revenur Revenur Revenur Revenur Refunde Premiun Less: Paymen Interest Other So Paymen Dues an Dues an	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow         In of activity in Fund 8 - Retirement of Indebtedness:         d balance as provided in prior school year         e - License Tag Fees Appropriation (MVLR) b - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds         t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	135,000.00 101,040.00	235,646.64 328.7( 170.61 49,632.82 235,646.64 328.7( 332,000.00 65,201.00 135,000.00 101,040.00 105,95
64500 42210 To record am provided in Ar <u>Fund 8 - Reti</u> Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenuu Revenuu Revenuu Refunde Premiun Less: Paymen Interest Other Sc Paymen	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)         Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.         rement of Indebtedness         Description         Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees         Payments to Refunding Bond Escrow Accrued Interest Payable         Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)         t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year         rding cash with fiscal agent to payments of refunded bonds escrow         e - License Tag Fees Appropriation (MVLR)         - Interest and Dividends (SBA Sinking Fund Interest Earnings)         d bond proceeds         no nefunded bonds         t of Debt Principal (SBE Capital Outlay Bonds)      <	135,000.00 101,040.00	235,646. 328 170 49,632. 235,646. 328 332,000. 65,201. 135,000. 101,040. 105 395,656.

# School District Annual Financial Report CO&DS Entries For Fiscal Year 2019-2020 Valencia College

	Valencia College		
Entries result	ing from bond issuance and refunding:	Debit	Credit
Fund 7 - Unex	spended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No now mono	Premium on Sale of Bonds y bond issues for the 2019-20 fiscal year.		-
	-		
	Service Current Bond Refunding Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	1,899,690.88	
	Dues and Fees (Issuance costs - underwriter's discount)	1,825.12	
	Dues and Fees (Issuance costs - bond finance/admin charges)	7,480.76	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	1,595,000.00
	Premium on Sale of Refunding Bonds		312,098.66
	Accrued Interest Payable (Sinking Fund Accruals)		1,898.10
	to refund callable portion of Series 2010-A New Money Bonds due		
1/1/2021 throu	through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	-		
	t Service Advance Bond Refunding Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for the 2019-20 fiscal year.		
	rement of Indebtedness		
Account #	Description Cash		
	Accrued Interest Payable	-	-
Sinking fund a	ccrual for interest included in refunding.		
Year-end entr	1	Dehit	Credit
		<u>Debit</u>	Credit
	cpended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	916,748.54	
	Due from Other Agencies	2,279.81	
64500	Other Services (Admin Charges - State Treasury)	1,223.02	
68530 27XXX	Interest Deferred Revenues - Unavailable		_
42210	Revenue - License Tag Fees Appropriation (MVLR)		885,543.46
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Withheld)	34,707.91
To record CO8	SDS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed	-	-
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS	-	:
42210 48100 To record PY I	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		:
42210 48100 To record PY I investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rnings.	-	:
42210 48100 To record PY I investment ea <b>Fund 1 - Curr</b>	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rnings. ent Funds - Unrestricted	•	:
42210 48100 To record PY I investment ea <u>Fund 1 - Curr</u> <u>Account #</u>	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rnings.	- 17,748.00	:
42210 48100 To record PY I investment ea <u>Fund 1 - Curr</u> <u>Account #</u> 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rnings. ent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	- 17,748.00	- - 17,748.00
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo	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) bunts withheld from MVLR for actual administration fees as	- 17,748.00	- - 17,748.00
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rnings. ent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 17,748.00	17,748.00
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rnings. ent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness	- 17,748.00	17,748.00
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Arl Fund 8 - Retir Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rnings. ent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description		17,748.00
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and rnings. ent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness	- 17,748.00 198,000.00 86,835.00	17,748.00
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530	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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	198,000.00	17,748.00
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530	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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	198,000.00 86,835.00	- - 17,748.00
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530	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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	198,000.00 86,835.00 125.85	- - 17,748.00
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Arl Fund 8 - Retir Account # 69000 68530 64500	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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	198,000.00 86,835.00 125.85	
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530 64500 42210 48100	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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	198,000.00 86,835.00 125.85	279,908.54 390.44
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530 64500 42210 48100 102XX	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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	198,000.00 86,835.00 125.85	279,908.54 390.44
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530 64500 42210 48100 102XX To record deb	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) bunts withheld from MVLR for actual administration fees as licle 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) t service payments, MVLR withheld for debt service, investment	198,000.00 86,835.00 125.85	279,908.54 390.44
investment ea Fund 1 - Curr Account # 64500 42210 To record amore provided in Art Fund 8 - Retir Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relation	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) bunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year	198,000.00 86,835.00 125.85	17,748.00 17,748.00 279,908.54 390.44 4,661.87
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat	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) bunts withheld from MVLR for actual administration fees as licle 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) t service payments, MVLR withheld for debt service, investment	198,000.00 86,835.00 125.85	279,908.54 390.44
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat advance refun agent.	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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	198,000.00 86,835.00 125.85	279,908.54 390.44
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retin Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat advance refun agent.	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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	198,000.00 86,835.00 125.85	279,908.54 390.44 4,661.87
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retin Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat advance refun agent.	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) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	198,000.00 86,835.00 125.85	279,908.54 390.44
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat advance refun agent. Reconciliatio Beginning fun Plus: Revenue	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) obunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	198,000.00 86,835.00 125.85	279,908.54 390.44 4,661.87 44,219.46 279,908.54
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat advance refun agent. Reconciliatio Beginning func Plus: Revenue Revenue	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) oburts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow in of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Dividends (SBA Sinking Fund Interest Earnings)	198,000.00 86,835.00 125.85	279,908.54 390.44 4,661.87 44,219.46 279,908.54 390.44
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retin Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat advance refun agent. Reconciliatio Beginning fun Plus: Revenue Revenue Refunded	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) oburts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	198,000.00 86,835.00 125.85	279,908.54 390.44 4,661.87 44,219.46 279,908.54 390.44 1,595,000.00
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retin Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat advance refun agent. Reconciliatio Beginning fun Plus: Revenue Revenue Refunded	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) oburts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow in of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Dividends (SBA Sinking Fund Interest Earnings)	198,000.00 86,835.00 125.85	279,908.54 390.44 4,661.87 44,219.46 279,908.54
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42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amor provided in Art Fund 8 - Retir Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat advance refun agent. Revenue Refunde Premium Less: Payment Interest of	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) obunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in Fund 8 - Retirement of Indebtedness: a - License Tag Fees Appropriation (MVLR) - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bolance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	198,000.00 86,835.00 125.85	279,908.54 390.44 4,661.87 44,219.46 279,908.54 390.44 1,595,000.00 312,098.66 198,000.00 86,835.00
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat advance refun agent. Revenue Refunder Plus: Revenue Refunder Premium Less: Payment Interest o Other Se	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) obunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow <b>n of activity in Fund 8 - Retirement of Indebtedness:</b> d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds cof Debt Principal (SBE Capital Outlay Bonds) m Debt (SBE Capital Outlay Bonds) model (SBE Capital Outlay Bonds) m	198,000.00 86,835.00 125.85	279,908.54 390.44 4,661.87 44,219.46 279,908.54 390.44 1,595,000.00 312,098.66 198,000.00 86,835.00 125.85
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retir Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat advance refun agent. Revenue Refunde Premium Less: Payment Interest o Other Se Payment	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) obunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in Fund 8 - Retirement of Indebtedness: a - License Tag Fees Appropriation (MVLR) - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bolance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	198,000.00 86,835.00 125.85	279,908.54 390.44 4,661.87 44,219.46 279,908.54 390.44 1,595,000.00 312,098.66 198,000.00 86,835.00 125.85 1,899,690.88
42210 48100 To record PY I investment ea Fund 1 - Curr Account # 64500 42210 To record amo provided in Art Fund 8 - Retin Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, relat advance refun agent. Revenue Refunde Premium Less: Payment Interest o Other Se Payment Dues and	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) points withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow <b>n of activity in Fund 8 - Retirement of Indebtedness:</b> d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds on refunded bonds on refunded bonds for Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on refunded bonds excrued for the serve agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds	198,000.00 86,835.00 125.85	279,908.54 390.44 4,661.87 44,219.46 279,908.54 390.44 1,595,000.00 312,098.66 198,000.00 86,835.00