Eastern Florida State College

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<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		-
	ey bond issues for the 2020-21 fiscal year.		
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
	Discounts on Refunding Bonds	_	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2020-21 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
Year-end en		<u>Debit</u>	<u>Cred</u> i
	expended Plant		
<u>Account #</u> 10100	<u>Description</u> Cash - Cash Disbursements	290,143.98	
10100	Due from Other Agencies	290,143.90	
64500	Other Services (Admin Charges - State Treasury)	320.78	
68530	Interest	520.76	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		- 285,650.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	4,814.7
	D&DS disbursements, investment earnings, and treasury fees.		1,014.10
07VVV	Deferred Revenues, Uneveilable, Prior Veer		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
42210 48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			
<u>Fund 1 - Cur</u>	rrent Funds - Unrestricted		
<u>Fund 1 - Cur</u> <u>Account #</u> 64500	<u>Description</u> Other Services (Admin Charges - DOE)	4,350.00	

To record a	mounts withheld from MVLR for actual administration fees as provided I, Section 9, Subsection (d) of the Florida Constitution.		
	etirement of Indebtedness		
<u>Account #</u> 69000	Description Revenue of Debt Bringing (SRE Conital Outlay Rende)		
68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
04000	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)	-	-
	ebt service payments, MVLR withheld for debt service, investment		
	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
advance ref agent.			
advance ref agent. <u>Reconcilia</u> Beginning f	funding cash with fiscal agent to payments of refunded bonds escrow		
advance ref agent. Reconciliat Beginning fu Plus:	funding cash with fiscal agent to payments of refunded bonds escrow		-
advance ref agent. Reconciliat Beginning fu Plus: Revenu	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year		-
advance ref agent. Beginning fr Plus: Revenu Revenu Refunde	tunding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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		-
advance ref agent. Beginning fu Plus: Revenu Revenu Refunde Premiur	tunding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
advance ref agent. Beginning fu Plus: Revenu Revenu Refunde Premiur Less:	tunding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 n on refunded bonds		-
advance ref agent. Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer	tunding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 n on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds)		-
advance ref agent. Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest	 tunding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) 		-
advance ref agent. Beginning fr Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S	 tunding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) 		
advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other So Paymer	 tunding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) 		
advance ref agent. Reconciliant Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other So Paymer Dues ar	tunding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) hts to refunded bonds escrow agent		

Broward College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ey bond issues for the 2020-21 fiscal year.	:	- -
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		- - -
No current re	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u>	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 2020-21 fiscal year.		
	irement of Indebtedness		
Account #	Description Cash Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account # 10100 64500 68530 27XXX 42210 48100	<u>Description</u> Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	926,459.77 - 1,024.27	- 912,110.00 15,374.04
	0&DS disbursements, investment earnings, and treasury fees.	withheid)	15,374.04
	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
investment e	arnings. rrent Funds - Unrestricted		
<u>Account #</u> 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	13,890.00	13,890.00

To record a			
	mounts withheld from MVLR for actual administration fees as provided		
in Article XI	I, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - Re</u>	etirement 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)	-	-
-	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
<u>Reconcilia</u>	tion of activity in Fund 8 - Retirement of Indebtedness:		
Beginning f Plus:	und balance as provided in prior school year		-
	e - License Tag Fees Appropriation (MVLR)		_
Revenu	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Farnings)		-
Revenu Revenu	e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Revenu Revenu Refund			- - -
Revenu Revenu Refund	e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		- - -
Revenu Revenu Refund Premiu Less: Paymen	e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds)		- - -
Revenu Revenu Refund Premiuu Less: Paymeu Interest	e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		- - - -
Revenu Revenu Refund Premiu Less: Paymer Interest Other S	e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		- - - - -
Revenu Revenu Refund Premiu Less: Paymen Interest Other S Paymen	e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds in on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent		
Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues a	e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds in on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent ad fees on refunded bonds (admin and underwriter fees)		- - - - - - - - - -
Revenu Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues at	e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds in 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 and fees on refunded bonds (admin and underwriter fees) it on refunded bonds		- - - - - - - - - - - - - - - -

Chipola College

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Un</u>	expended Plant		
<u>Account #</u>	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- - -	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 8 - Del	bt Service Current Bond Refunding		
<u>Account #</u>	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds	- - -	-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2020-21 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
<u>Account #</u>	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 2020-21 fiscal year.		
	tirement of Indebtedness		
Account #	Description		
No accrued i	Cash Accrued Interest Payable nterest for the 2020-21 fiscal year.	-	-
Year-end en	tries:	Debit	Credit
<u> Fund 7 - Un</u>	expended Plant		
<u>Account #</u> 10100	<u>Description</u> Cash - Cash Disbursements	43,261.47	
64500 68530 27XXX	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	- 47.83	
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees.	Vithheld)	42,591.40 717.90
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		-
To record PY investment e	Oeferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
Fund 1 - Cu	rrent Funds - Unrestricted		
<u>Account #</u> 64500	<u>Description</u> Other Services (Admin Charges - DOE)	648.60	
42210	Revenue - License Tag Fees Appropriation (MVLR)		648.60

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 - 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 -	
Fund 8 - Retirement of IndebtednessAccount #Description69000Payment of Debt Principal (SBE Capital Outlay Bonds)-68530Interest on Debt (SBE Capital Outlay Bonds)-64500SBA Sinking Fund Administration Fees-Payments to Refunding Bond Escrow-Accrued Interest Payable-Cash with Fiscal/Service Agents-42210Revenue - License Tag Fees Appropriation (MVLR)48100SBA Sinking Fund Earnings-102XXInvestments - 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	
Account #Description69000Payment of Debt Principal (SBE Capital Outlay Bonds)-68530Interest on Debt (SBE Capital Outlay Bonds)-64500SBA Sinking Fund Administration Fees-Payments to Refunding Bond Escrow-Accrued Interest Payable-Cash with Fiscal/Service Agents-42210Revenue - License Tag Fees Appropriation (MVLR)48100SBA Sinking Fund Earnings102XXInvestments - 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	- - - -
69000Payment of Debt Principal (SBE Capital Outlay Bonds)-68530Interest on Debt (SBE Capital Outlay Bonds)-64500SBA Sinking Fund Administration Fees-Payments to Refunding Bond Escrow-Accrued Interest Payable-Cash with Fiscal/Service Agents-42210Revenue - License Tag Fees Appropriation (MVLR)48100SBA Sinking Fund Earnings102XXInvestments - 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	
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	: : :
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	
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	
Cash with Fiscal/Service Agents42210Revenue - License Tag Fees Appropriation (MVLR)48100SBA Sinking Fund Earnings102XXInvestments - 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	
42210Revenue - License Tag Fees Appropriation (MVLR)48100SBA Sinking Fund Earnings102XXInvestments - 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	:
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 -	
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 -	:
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year	
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	

College of Central Florida

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u> Fund 7 - Un</u>	expended Plant		
<u>Account #</u>	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds	- - -	-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 8 - De	bt Service Current Bond Refunding		
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - - -	:
No ourropt re	afunding for the 2020 21 fields upon		
	efunding for the 2020-21 fiscal year. • bt Service Advance Bond Refunding		
<u>Account #</u>	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 2020-21 fiscal year.		
<u> Fund 8 - Re</u>	tirement of Indebtedness		
<u>Account #</u>	<u>Description</u> Cash Accrued Interest Payable	-	-
No accrued	interest for the 2020-21 fiscal year.		
Year-end er	tries:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Un</u>	expended Plant		
<u>Account #</u> 10100 64500 68530	<u>Description</u> Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest	152,075.47 - 168.13	
27XXX 42210 48100 To record C0	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	Withheld)	- 149,720.00 2,523.60
27XXX 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and		:
investment e			
Fund 1 - Cu	rrent Funds - Unrestricted		
<u>Account #</u> 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	2,280.00	2,280.00

To record a			
	mounts withheld from MVLR for actual administration fees as provided		
	I, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - R</u>	etirement 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)	-	-
•	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
<u>Reconcilia</u>	tion of activity in Fund 8 - Retirement of Indebtedness:		
Beginning f Plus:	und balance as provided in prior school year		-
	e - License Tag Fees Appropriation (MVLR)		-
Revenu	e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds		-
Premiu	m on refunded bonds		
	in on relative bolids		-
Less:			-
Payme	nt of Debt Principal (SBE Capital Outlay Bonds)		-
Paymer Interest	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		-
Paymer Interest Other S	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		-
Paymer Interest Other S Paymer	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		
Paymer Interest Other S Paymer Dues a	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		- - - - - - -

Daytona State College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<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 mone	ey bond issues for the 2020-21 fiscal year.		
	of Service Current Bond Refunding		
Account #	Description		
<u></u>	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
Fund 8 - Del	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2020-21 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No. e e e e e e e e e e e e e e e e e e e	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Une</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	580,632.73	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	654.83	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR	\//ithhald)	571,458.80 9,828.76
	&DS disbursements, investment earnings, and treasury fees.	withied)	9,020.70
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		
	rent Funds - Unrestricted		
<u>Account #</u> 64500	<u>Description</u> Other Services (Admin Charges - DOE)	8,880.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	0,000.00	8,880.00

	l, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - Re</u>	etirement of Indebtedness		
Account # 69000 68530 64500 42210	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	11,000.00 915.61 5.15 - 70.56	- 11,661.20
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	0.79 329.33
earnings, re advance ref agent.	ebt service payments, MVLR withheld for debt service, investment elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
	tion of activity in Fund 8 - Retirement of Indebtedness:		404.00
Plus:	und balance as provided in prior school year		461.90
Revenu Revenu Refunde	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds		11,661.20 0.79 -
			-
Less: Paymer Interest Other Se	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) hts to refunded bonds escrow agent		- 11,000.00 915.61 5.15

Florida SouthWestern State College

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<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 2020-21 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)		-
	Accided interest Payable (Sinking Fund Accidais)		-
	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	167,126.62	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	343.34	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)	\//ithhald\	162,316.50
	Revenue - Interest and Dividends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.	vvitnneid)	5,153.46
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	4,656.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	.,	4,656.00

To record a	mounts withheld from MVLR for actual administration fees as provided		
	, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	102,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	44,110.00	
64500	SBA Sinking Fund Administration Fees	63.31	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		143,427.50
48100	SBA Sinking Fund Earnings	-	9.74
102XX	Investments - Cash Equivalent (SBA)		2,736.07
earnings, re	ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year		
advance ref agent.	unding cash with fiscal agent to payments of refunded bonds escrow		
Reconciliat	ion of activity in Fund 8 - Retirement of Indebtedness:		
	und balance as provided in prior school year		22,279.59
Plus:			
Plus: Revenue	und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		143,427.50
Plus: Revenue Revenue	e - License Tag Fees Appropriation (MVLR)		143,427.50
Plus: Revenue Revenue Refunde	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		143,427.50
Plus: Revenue Revenue Refunde	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		143,427.50
Plus: Revenue Revenue Refunde Premiun Less: Paymen	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds)		143,427.50 9.74 - - 102,000.00
Plus: Revenue Revenue Refunde Premiun Less: Paymen Interest	e - License Tag Fees Appropriation (MVLR) 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)		143,427.50 9.74 - - 102,000.00 44,110.00
Plus: Revenue Refunde Premiun Less: Paymen Interest Other Se	e - License Tag Fees Appropriation (MVLR) 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)		143,427.50 9.74 -
Plus: Revenue Refunde Premiun Less: Paymen Interest Other Se Paymen	e - License Tag Fees Appropriation (MVLR) 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 escrow agent		143,427.50 9.74 - - 102,000.00 44,110.00
Plus: Revenue Refunde Premiun Less: Paymen Interest Other Se Paymen Dues an	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds in on refunded bonds t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent id fees on refunded bonds (admin and underwriter fees)		143,427.50 9.74 - - 102,000.00 44,110.00
Plus: Revenue Refunde Premiun Less: Paymen Interest Other Se Paymen Dues an	e - License Tag Fees Appropriation (MVLR) 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 escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds		143,427.50 9.74 - - 102,000.00 44,110.00

Florida State College at Jacksonville

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Une</u>	expended Plant		
<u>Account #</u>	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- - -	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
<u>Account #</u>	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)		-
	funding for the 2020 Of finant upon		
	funding for the 2020-21 fiscal year.		
<u>Account #</u>	<u>bt Service Advance Bond Refunding</u> <u>Description</u> Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	-	- -
No advance	bond refunding for the 2020-21 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	498,647.46	
64500 68530	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest	- 551.29	
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	- 490,924.00 8,274.75
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		-
To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
	rrent Funds - Unrestricted		
Account #	Description	7 470 00	
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	7,476.00	7,476.00

	mounts withheld from MVLR for actual administration fees as provided		
in Antinia V	•		
	I, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - R</u>	etirement 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)	-	-
•	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
<u>Reconcilia</u>	tion of activity in Fund 8 - Retirement of Indebtedness:		
Beginning Plus:	und balance as provided in prior school year		-
	Linence Tes Free Appropriation (NA)/LD)		
-	ie - License Tag Fees Appropriation (MVLR)		-
Revenu	ie - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Refund	e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		-
Refund Premiu	e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		
Refund Premiu Less:	ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds		- - -
Refund Premiu Less: Payme	ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds)		
Refund Premiu Less: Payme Interes	ee - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) c on Debt (SBE Capital Outlay Bonds)		
Refund Premiu Less: Payme Interes Other S	ee - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) c on Debt (SBE Capital Outlay Bonds) gervices (Admin Charges - SBA)		
Refund Premiu Less: Payme Interes Other S Payme	ee - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) c on Debt (SBE Capital Outlay Bonds)		
Refund Premiu Less: Payme Interes Other S Payme Dues a	ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) cervices (Admin Charges - SBA) nts to refunded bonds escrow agent		- - - - - - - - - - - -

The College of the Florida Keys

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds	- - -	-
	ey bond issues for the 2020-21 fiscal year.		
	ot Service Current Bond Refunding		
<u>Account #</u>	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)	- - -	- - -
	efunding for the 2020-21 fiscal year.		
<u>Account #</u>	<u>bt Service Advance Bond Refunding</u> <u>Description</u> Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	-
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description Cash Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
Year-end en		<u>Debit</u>	<u>Credit</u>
	expended Plant		
<u>Account #</u> 10100 64500	<u>Description</u> Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury)	32,015.88 - 35.40	
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	- 31,520.00 531.28
27XXX 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	-
To record PN investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
	rrent Funds - Unrestricted		
<u>Account #</u> 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	480.00	480.00
			-00.00

72210	Revenue Electise ragi ces Appropriation (invert)		400.00
	mounts withheld from MVLR for actual administration fees as provided , Section 9, Subsection (d) of the Florida Constitution.		
	etirement of Indebtedness		
<u>Account #</u> 69000	<u>Description</u> 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	-	
4004.0	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	_	-
40100 102XX	Investments - Cash Equivalent (SBA)	-	-
earnings, re	ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
Reconciliat	ion of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fu	und balance as provided in prior school year		-
Plus:			
	e - License Tag Fees Appropriation (MVLR)		-
	e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		-
	n on refunded bonds		-
Less:			
Paymen	t of Debt Principal (SBE Capital Outlay Bonds)		-
	on Debt (SBE Capital Outlay Bonds)		-
	ervices (Admin Charges - SBA)		-
	ts to refunded bonds escrow agent Id fees on refunded bonds (admin and underwriter fees)		-
	t on refunded bonds		-
Ending fund			-

Gulf Coast State College

Entries resu	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u> Fund 7 - Un</u>	expended Plant		
<u>Account #</u> No new mor	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 ney bond issues for the 2020-21 fiscal year.	- - -	-
	bt Service Current Bond Refunding		
<u>Account #</u>	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - - -	-
No current r	efunding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	- - -
No advance	bond refunding for the 2020-21 fiscal year.		
<u> Fund 8 - Re</u>	tirement of Indebtedness		
Account # No accrued	Description Cash Accrued Interest Payable interest for the 2020-21 fiscal year.		-
Year-end er		Dahit	Cradit
	expended Plant	<u>Debit</u>	<u>Credit</u>
<u>Account #</u> 10100 64500 68530 27XXX 42210	<u>Description</u> Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	92,846.07 - 102.65	- 91,408.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR O&DS disbursements, investment earnings, and treasury fees.	Withheld)	1,540.72
27XXX 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	-
To record P' investment e	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
	rrent Funds - Unrestricted		
<u>Account #</u> 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,392.00	1,392.00

12210			1,002.00
	mounts withheld from MVLR for actual administration fees as provided		
	I, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - Re</u>	etirement 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)	-	-
•	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
<u>Reconcilia</u>	tion of activity in Fund 8 - Retirement of Indebtedness:		
	und balance as provided in prior school year		-
Plus:			
	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds		-
	n on refunded bonds		-
Less:			
Paymer	nt of Debt Principal (SBE Capital Outlay Bonds)		-
	on Debt (SBE Capital Outlay Bonds)		-
	ervices (Admin Charges - SBA)		-
	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees) It on refunded bonds		-
Ending fund			

Hillsborough Community College

	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Un</u>	expended Plant		
<u>Account #</u>	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 2020-21 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)		-
	Accided Interest Payable (Sinking Fund Accidais)		-
	efunding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
	tirement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	792,793.43	
04500	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	876.50	
68530 27XXX	Interest Deferred Revenues - Unavailable		
42210	Revenue - License Tag Fees Appropriation (MVLR)		- 780,514.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	13,155.93
	D&DS disbursements, investment earnings, and treasury fees.	(Maniola)	10,100.00
27XXX	Deferred Revenues - Unavailable - Prior Year	_	
42210	CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	11,886.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		11,886.00

12210	Revenue Election rag recomption allon (inverte)		11,000.00
	mounts withheld from MVLR for actual administration fees as provided		
in Article XI	I, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	etirement of Indebtedness		
Account #	Description		
<u>Account #</u> 69000	Payment of Debt Principal (SBE Capital Outlay Bonds)		
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
04300	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)	-	-
	· · · · ·		
	ebt service payments, MVLR withheld for debt service, investment		
-	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
agent.	unuing cash with liscal agent to payments of refunded bonds escrow		
agent.			
<u>Reconcilia</u>	tion of activity in Fund 8 - Retirement of Indebtedness:		
Beginning f	und balance as provided in prior school year		-
Plus:			
Revenu	e - License Tag Fees Appropriation (MVLR)		-
	e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds		-
Premiur	n on refunded bonds		-
Less:			
	nt of Debt Principal (SBE Capital Outlay Bonds)		-
	on Debt (SBE Capital Outlay Bonds)		-
	ervices (Admin Charges - SBA)		-
•	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees)		-
	nt on refunded bonds		-
Ending fund	a balance		-

Indian River State College

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Un</u>	expended Plant		
<u>Account #</u>	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds	-	-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 8 - Del	bt Service Current Bond Refunding		
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		- - -
No ourropt re	of unding for the 2020 21 field uppr		
	efunding for the 2020-21 fiscal year.		
Account #	bt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)		
	Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	-	
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	<u>Description</u> Cash	-	
No accrued i	Accrued Interest Payable Interest for the 2020-21 fiscal year.		-
Year-end en	tries:	Debit	Credit
<u> Fund 7 - Une</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	344,561.24	
64500 68530	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest	- 555.72	
27XXX	Deferred Revenues - Unavailable		-
42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.	Withheld)	336,775.80 8,341.16
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		-
To record PN investment e	Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	Description		
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	7,536.00	7,536.00

in Article XI	I, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - Re</u>	etirement of Indebtedness		
Account # 69000 68530 64500	<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	145,000.00 16,850.00 69.78 - -	_
42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	158,088.20 10.74 3,820.84
earnings, re advance re agent.	ebt service payments, MVLR withheld for debt service, investment elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
Reconcilia	tion of activity in Fund 9. Detiroment of Indektedness,		
	tion of activity in Fund 8 - Retirement of Indebtedness:		0,000,00
Beginning f	und balance as provided in prior school year		8,663.30
Beginning f Plus: Revenu Revenu Refunde Premiur			8,663.30 158,088.20 10.74 - -
Beginning f Plus: Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	und balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) le - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		158,088.20

Florida Gateway College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Un</u>	expended Plant		
Account #	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
NI	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 fiscal year.		
	ot Service Current Bond Refunding		
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		:
No current re	efunding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
	Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	-	:
No advance	bond refunding for the 2020-21 fiscal year.		
	irement of Indebtedness		
Account #	Description Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description	00.440.00	
10100	Cash - Cash Disbursements Due from Other Agencies	88,443.89	
64500	Other Services (Admin Charges - State Treasury)	97.78	
68530 27XXX	Interest Deferred Revenues - Unavailable		_
42210	Revenue - License Tag Fees Appropriation (MVLR)		87,074.00
48100 To record CO	Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees.	Withheld)	1,467.67
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		-
To record PY investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	Description		
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,326.00	1,326.00

To record a	mounts withheld from MVLR for actual administration fees as provided		
1 A .C. L. X/I			
In Article XI	I, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - Re</u>	etirement 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	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	_	-
102XX	Investments - Cash Equivalent (SBA)	-	-
earnings, re	ebt service payments, MVLR withheld for debt service, investment elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
-	tion of activity in Fund 8 - Retirement of Indebtedness:		
Reconciliant Beginning f			
Reconciliant Beginning for Plus:	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year		-
Reconcilian Beginning fr Plus: Revenu	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)		
Reconcilian Beginning fr Plus: Revenu Revenu	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year		-
Reconciliant Beginning fu Plus: Revenu Revenu Revenu Refunde	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Reconciliat Beginning fr Plus: Revenu Revenu Refunde Premiur Less:	tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds		-
Reconciliat Beginning fr Plus: Revenu Revenu Refunde Premiur Less: Paymer	tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds)		
Reconciliant Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest	tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		-
Reconciliat Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other So	tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		-
Reconciliat Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other So Paymer	tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) hts to refunded bonds escrow agent		-
Reconciliat Beginning fr Plus: Revenu Refunde Premiur Less: Paymer Interest Other So Paymer Dues ar	tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		

Lake-Sumter State College

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Un	expended Plant		
Account #	Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ey bond issues for the 2020-21 fiscal year.	- - -	-
	bt Service Current Bond Refunding		
<u>Account #</u>	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	- - -
No ourropt r	of unding for the 2020-21 fiscal year		
	efunding for the 2020-21 fiscal year. bt Service Advance Bond Refunding		
<u>Account #</u>	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 2020-21 fiscal year.		
	tirement of Indebtedness		
Account #	<u>Description</u> Cash Accrued Interest Payable interest for the 2020-21 fiscal year.		-
Year-end en	tries:	Debit	<u>Credit</u>
Fund 7 - Un	expended Plant		
Account # 10100 64500 68530 27XXX	Description Cash - Cash Disbursements Due to Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	96,047.66 - 106.19	-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees.	Withheld)	94,560.00 1,593.85
27XXX 42210 48100 To record P1	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and		:
investment e	earnings.		
Fund 1 - Cu Account #	rrent Funds - Unrestricted Description		
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,440.00	1,440.00

	mounts withheld from MVLR for actual administration fees as provided		
in Article XI	L Section 9. Subsection (d) of the Florida Constitution		
	I, Section 9, Subsection (d) of the Florida Constitution.		
	etirement of Indebtedness		
Account #	Description		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
04000	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)	-	-
earnings, re	lebt service payments, MVLR withheld for debt service, investment elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
Reconcilia	tion of activity in Fund 8 - Retirement of Indebtedness:		
Beginning (
	und balance as provided in prior school year		-
Plus:			-
Plus: Revenu	e - License Tag Fees Appropriation (MVLR)		-
Plus: Revenu Revenu	ie - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Plus: Revenu Revenu Refund	ie - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		
Plus: Revenu Revenu Refund	ie - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings)		- - - -
Plus: Revenu Revenu Refund Premiu Less:	ie - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		
Plus: Revenu Revenu Refund Premiu Less: Paymer Interest	ie - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds im on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds) is on Debt (SBE Capital Outlay Bonds)		
Plus: Revenu Refund Premiu Less: Paymer Interest Other S	ie - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds im on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds) is on Debt (SBE Capital Outlay Bonds) services (Admin Charges - SBA)		
Plus: Revenu Refund Premiu Less: Paymer Interest Other S Paymer	 License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends Int of Debt Principal (SBE Capital Outlay Bonds) Int of Debt (SBE Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds) 		
Plus: Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues a	 License Tag Fees Appropriation (MVLR) I.e Interest and Dividends (SBA Sinking Fund Interest Earnings) I.e. bond proceeds I.m. on refunded bonds I.m. of Debt Principal (SBE Capital Outlay Bonds) I.o. Debt (SBE Capital Outlay Bonds) I.e. on Debt (SBE Capital Outlay Bonds) I.e. or Debt (Admin Charges - SBA) Ints to refunded bonds escrow agent I.d. fees on refunded bonds (admin and underwriter fees) 		
Plus: Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues a	 License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Intervices (Admin Charges - SBA) Intervices on refunded bonds (admin and underwriter fees) Intervices (Admin Charges - SBA) 		

State College of Florida, Manatee-Sarasota

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ey bond issues for the 2020-21 fiscal year.	- - -	-
<u>Account #</u>	bt Service Current Bond Refunding Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		
	thurding for the 2020 24 finant upon		
	efunding for the 2020-21 fiscal year. bt Service Advance Bond Refunding		
<u>Account #</u>	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 odvonco	bond refunding for the 2020-21 fiscal year.		
	tirement of Indebtedness		
Account #	Description Cash Accrued Interest Payable Interest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account # 10100 64500 68530 27XXX	<u>Description</u> Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	210,104.26 - 232.29	-
42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	Withheld)	206,850.00 3,486.55
27XXX 42210 48100 To record PN	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and		:
investment e			
Fund 1 - Cu	rrent Funds - Unrestricted		
<u>Account #</u> 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,150.00	3,150.00

	Revenue Electise rag rees Appropriation (MVER)	
	nounts withheld from MVLR for actual administration fees as provided	
in Article XII	, Section 9, Subsection (d) of the Florida Constitution.	
<u> Fund 8 - Re</u>	tirement of Indebtedness	
<u>Account #</u> 69000 68530 64500 42210 48100 102XX	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	 - - -
earnings, rel advance ref agent.	ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	
	ion of activity in Fund 8 - Retirement of Indebtedness:	
Beginning fu Plus:	ind balance as provided in prior school year	-
	e - License Tag Fees Appropriation (MVLR)	-
	e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-
	d bond proceeds	-
	n on refunded bonds	-
Less:	t of Daht Dringing! (SPE Capital Quitley Banda)	
•	t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	-
		-
	ervices (Admin Chardes - SBA)	
	ervices (Admin Charges - SBA) ts to refunded bonds escrow agent	-
Paymen Dues an	ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	-
Paymen Dues an	ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	 -

Miami Dade College

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds	- - -	-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		:
No current re	efunding for the 2020-21 fiscal year.		
Fund 8 - De Account #	<u>bt Service Advance Bond Refunding</u> <u>Description</u> Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	-
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	<u>Description</u> Cash Accrued Interest Payable	-	-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
<u> Fund 7 - Un</u>	expended Plant		
Account # 10100 64500 68530 27XXX	<u>Description</u> Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	1,527,157.87 - 1,688.39	-
42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	Withheld)	1,503,504.00 25,342.26
27XXX 42210 48100 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		-
Fund 1 - Cu	rrent Funds - Unrestricted		
<u>Account #</u> 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	22,896.00	22,896.00

To record or		
	nounts withheld from MVLR for actual administration fees as provided	
in Article XII	Section 9, Subsection (d) of the Florida Constitution.	
<u> Fund 8 - Re</u>	tirement of Indebtedness	
<u>Account #</u> 69000 68530 64500	<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	- - - -
42210 48100 102XX	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- -
earnings, rel advance ref agent.	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	
<u>Reconciliat</u>	ion of activity in Fund 8 - Retirement of Indebtedness:	
	nd balance as provided in prior school year	-
Plus:	e - License Tag Fees Appropriation (MVLR)	_
	e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-
	d bond proceeds	-
	on refunded bonds	-
Less:		
	of Daht Dringing (CDE Conital Quitles Banda)	
	t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	-
Interest	on Debt (SBE Capital Outlay Bonds)	
Interest of Other Se		- - -
Interest of Other Se Paymen Dues an	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) is to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	- - - - -
Interest of Other Se Paymen Dues an	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) to n refunded bonds	- - - - -

North Florida College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<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 2020-21 fiscal year.		
	ot Service Current Bond Refunding		
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	:
No current re	efunding for the 2020-21 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
<u>Account #</u>	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 2020-21 fiscal year.		
	irement of Indebtedness		
Account #	Description		
<u>/////////////////////////////////////</u>	Cash Accrued Interest Payable	-	-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100 64500	Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury)	44,674.17 - 49.39	
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	- 43,982.22 741.34
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			
	rrent Funds - Unrestricted		
<u>Account #</u> 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	669.78	669.78

	encurrente unitable el el freger NAV (LD ferre estudio el presidio tresticar ferre encurrenti de el	
in Article XII	nounts withheld from MVLR for actual administration fees as provided , Section 9, Subsection (d) of the Florida Constitution.	
	tirement of Indebtedness	
Account # 69000 68530 64500 42210 48100 102XX	<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)	 -
To record de earnings, re advance ref agent.	ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	
	ion of activity in Fund 8 - Retirement of Indebtedness:	
Beginning fu Plus:	und balance as provided in prior school year	-
Revenue Revenue Refunde	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds	- - -
Less:		
Paymen Interest	t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	-
Paymen Interest Other Se	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	-
Paymen Interest Other Se Paymen	on Debt (SBE Capital Outlay Bonds)	

Northwest Florida State College

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Un	expended Plant		
Account #	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds	-	-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	:
No ourront re	stunding for the 2020 24 field upor		
	efunding for the 2020-21 fiscal year.		
Account #	<u>bt Service Advance Bond Refunding</u> <u>Description</u> Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
	Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	-	-
No advance	bond refunding for the 2020-21 fiscal year.		
	tirement of Indebtedness		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
<u> Fund 7 - Un</u>	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	190,810.01	
64500 68530	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest	- 238.04	
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	Withheld)	- 187,475.16 3,572.89
	sabe disputaementa, investment earnings, and treasury lees.		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100 To record PN	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and		•
investment e			
Fund 1 - Cu	rrent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	3,228.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		3,228.00

in Article XII	mounts withheld from MVLR for actual administration fees as provided , Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - Re</u>	tirement of Indebtedness		
<u>Account #</u> 69000 68530 64500	<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	20,000.00 5,020.00 10.81 - -	-
42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	24,496.84 1.66 532.31
earnings, re	ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
	ion of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fu Plus:	und balance as provided in prior school year		2,548.88
Revenue Revenue Refunde Premiun	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds		24,496.84 1.66 - -
•	t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		20,000.00 5,020.00 10.81

Palm Beach State College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u> Fund 7 - Un</u>	expended Plant		
<u>Account #</u>	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- - -	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds	-	-
No new mon	ey bond issues for the 2020-21 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)		-
	Accided interest Fayable (Sinking Fund Accidais)		-
No current re	efunding for the 2020-21 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	482,385.02	
64500	Other Services (Admin Charges - State Treasury)	703.94	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		472,523.04
48100 To record CO	Revenue - Interest and Dividends (Interest Earned on MVLR N D&DS disbursements, investment earnings, and treasury fees.	Withheid)	10,565.92
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			
	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	9,546.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		9,546.00

	, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	tirement of Indebtedness		
<u>Account #</u> 69000 68530 64500 42210 48100 102XX	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	126,000.00 31,690.00 68.12 - -	- 154,330.96 10.48 3,416.68
earnings, re advance ref agent.	ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fu	and balance as provided in prior school year		16,153.12
Revenue Refunde	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds		154,330.96 10.48 -
Premiun Less:	Torreduided bonds		-

Pensacola State College

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<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 now mon	ey bond issues for the 2020-21 fiscal year.		-
	ot Service Current Bond Refunding		
Account #	Description		
	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No occrued i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
No accrued i			
Year-end en		Debit	<u>Credit</u>
<u>Fund 7 - Une</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	208,903.67	
04500	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	230.96	
27XXX	Deferred Revenues - Unavailable		_
42210	Revenue - License Tag Fees Appropriation (MVLR)		- 205,668.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	3,466.63
	D&DS disbursements, investment earnings, and treasury fees.	,	_,
278.	Deferred Revenues - Unavailable - Prior Year		
27XXX 42210	CO&DS Distributed	-	
42210	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	3,132.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		3,132.00

	amounts withheld from MVLR for actual administration fees as provided		
	U. Opertion O. Outprostion (d) of the Elevide Operativation		
	II, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - R</u>	etirement of Indebtedness		
Account #	Description		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
04000	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) debt service payments, MVLR withheld for debt service, investment	-	-
•	elated fees, reversal of accrued interest, and transfer of prior year of unding cash with fiscal agent to payments of refunded bonds escrow		
Reconcilia	ation of activity in Fund 8 - Retirement of Indebtedness:		
Beginning	ation of activity in Fund 8 - Retirement of Indebtedness: fund balance as provided in prior school year		
Beginning Plus:			
Beginning Plus: Revenu Revenu	fund balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Beginning Plus: Revenu Revenu Refund	fund balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds		-
Beginning Plus: Revenu Revenu Refund Premiu	fund balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		
Beginning Plus: Revenu Revenu Refund Premiu Less:	fund balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds im on refunded bonds		-
Beginning Plus: Revenu Revenu Refund Premiu Less: Payme	fund balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds im on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds)		
Beginning Plus: Revenu Revenu Refund Premiu Less: Payme Interest	fund balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds im on refunded bonds		
Beginning Plus: Revenu Refund Premiu Less: Payme Interest Other S Payme	fund balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds im on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent		
Beginning Plus: Revenu Refund Premiu Less: Payme Interest Other S Payme Dues a	fund balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds im on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		
Beginning Plus: Revenu Refund Premiu Less: Payme Interest Other S Payme Dues a	fund balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds im on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		

Pasco-Hernando State College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Une</u>	expended Plant		
<u>Account #</u>	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- - -	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	
No current re	stunding for the 2020-21 fiscal year		
	efunding for the 2020-21 fiscal year.		
<u>Account #</u>	<u>bt Service Advance Bond Refunding</u> <u>Description</u> Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u> Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
Year-end en	tries:	<u>Debit</u>	Credit
<u>Fund 7 - Une</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	74,136.12	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	266.36	
27XXX	Deferred Revenues - Unavailable		-
42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees.	Withheld)	70,404.57 3,997.91
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		-
To record PY investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
Fund 1 - Cu	rrent Funds - Unrestricted		
<u>Account #</u> 64500	<u>Description</u> Other Services (Admin Charges - DOE)	3,612.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	-,	3,612.00

	mounts withheld from MVLR for actual administration fees as provided		
	I Section 9 Subsection (d) of the Florida (Constitution		
	I, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - Re</u>	etirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	109,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	60,064.48	
64500	SBA Sinking Fund Administration Fees	73.61	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	1,557.79	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		- 166,783.43
42210	SBA Sinking Fund Earnings		11.33
40100 102XX	Investments - Cash Equivalent (SBA)	-	3,901.12
	· · · ·		5,501.12
TO record a	ebt service payments, MVLR withheld for debt service, investment		
earnings, re	elated fees, reversal of accrued interest, and transfer of prior year		
earnings, re advance ref			
earnings, re advance ref agent.	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
earnings, re advance ref agent. Reconcilia	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness:		
earnings, re advance ref agent. Reconciliat Beginning fu	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		30,823.13
earnings, re advance ref agent. Reconcilia Beginning fu Plus:	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year		
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu	e - License Tag Fees Appropriation (MVLR)		166,783.43
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu	 elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) 		
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Refunde	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		166,783.43
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Refunde	 elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) 		166,783.43
earnings, re advance ref agent. Reconciliant Beginning fu Plus: Revenu Revenu Refunde Premiur Less:	 elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds 		166,783.43 11.33 - -
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		166,783.43
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest	 elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds 		166,783.43 11.33 - - 109,000.00
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S	 alated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) 		166,783.43 11.33 - - 109,000.00 60,064.48
earnings, re advance ref agent. Reconcilian Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other So Paymer Dues ar	 elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) hts to refunded bonds (admin and underwriter fees) 		166,783.43 11.33 - - 109,000.00 60,064.48
earnings, re advance ref agent. Reconcilian Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other So Paymer Dues ar	 alated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) nts to refunded bonds (admin and underwriter fees) at on refunded bonds 		166,783.43 11.33 - - 109,000.00 60,064.48

Polk State College

Entries resu	ulting from bond issuance and refunding:	Debit	<u>Credit</u>
<u> Fund 7 - Un</u>	expended Plant		
Account #	Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds	- - -	-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 8 - De	bt Service Current Bond Refunding		
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	:
No current re	efunding for the 2020-21 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
<u>Account #</u>	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 2020-21 fiscal year.		
	tirement of Indebtedness		
Account #	Description Cash Accrued Interest Payable	-	-
No accrued	interest for the 2020-21 fiscal year.		
Year-end er	ntries:	<u>Debit</u>	<u>Credit</u>
<u> Fund 7 - Un</u>	expended Plant		
Account #	Description		
10100 64500 68530	Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest	248,123.13 - 274.32	
27XXX 42210 48100 To record C0	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	९ Withheld)	- 244,280.00 4,117.45
27XXX 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	-
To record P	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
<u> Fund 1 - Cu</u>	rrent Funds - Unrestricted		
<u>Account #</u> 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,720.00	3,720.00

To record or			
	nounts withheld from MVLR for actual administration fees as provided , Subsection (d) of the Florida Constitution.		
	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	-	
01000	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)	-	-
earnings, rel	ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
Reconciliat	ion of activity in Fund 8 - Retirement of Indebtedness:		
	ind balance as provided in prior school year		-
Plus:			
	e - License Tag Fees Appropriation (MVLR)		-
	e - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds		-
	n on refunded bonds		-
Less:			
_			
	t of Debt Principal (SBE Capital Outlay Bonds)		-
Interest	on Debt (SBE Capital Outlay Bonds)		-
Interest of Other Se	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		- - -
Interest of Other Se Paymen	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent		- - -
Interest of Other Se Paymen Dues an	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		- - - -
Interest of Other Se Paymen Dues an	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds		- - - - - -

St. Johns River State College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
<u>Account #</u>	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds	-	-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	- - -
NI			
	efunding for the 2020-21 fiscal year.		
<u>Account #</u>	<u>bt Service Advance Bond Refunding</u> <u>Description</u> Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	-	- - -
No advance	bond refunding for the 2020-21 fiscal year.		
	irement of Indebtedness		
Account #	Description Cash		
No accrued i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
Year-end en	tries:	<u>Debit</u>	Credit
<u> Fund 7 - Une</u>	expended Plant		
<u>Account #</u> 10100	<u>Description</u> Cash - Cash Disbursements Due from Other Agencies	152,075.47	
64500 68530 27XXX	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	168.13	
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees.	Withheld)	149,720.00 2,523.60
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100 To record PY investment e	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings		-
	rrent Funds - Unrestricted		
<u>Account #</u> 64500	<u>Description</u> Other Services (Admin Charges - DOE)	2,280.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	2,200.00	2,280.00

To record a	mounts withheld from MVLR for actual administration fees as provided		
in Article XI	I, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - Re</u>	etirement 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)	-	-
advance ref	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
	tion of activity in Fund 8 - Retirement of Indebtedness:		
Reconciliant Beginning f	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year		
Reconciliant Beginning for Plus:	und balance as provided in prior school year		<u> </u>
Reconcilian Beginning fr Plus: Revenu	und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)		
Reconciliat Beginning fr Plus: Revenu Revenu	und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Reconciliant Beginning fu Plus: Revenu Revenu Revenu Refunde	und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)		-
Reconciliat Beginning fr Plus: Revenu Revenu Refunde Premiur Less:	und 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 n on refunded bonds		-
Reconciliat Beginning fr Plus: Revenu Revenu Refunde Premiur Less: Paymer	und 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 n on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds)		
Reconciliant Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest	und 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 n on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		-
Reconciliat Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other So	und 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 n on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		
Reconciliat Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other So Paymer	und 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 n on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) nts to refunded bonds escrow agent		-
Reconciliat Beginning fr Plus: Revenu Refunde Premiur Less: Paymer Interest Other So Paymer Dues ar	und 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 n on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		

St. Petersburg College

Entries resu	Ilting from bond issuance and refunding:	Debit	<u>Credit</u>
<u> Fund 7 - Un</u>	expended Plant		
<u>Account #</u>	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 2020-21 fiscal year.		
<u>Fund 8 - Del</u>	ot Service Current Bond Refunding		
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	:
No current re	efunding for the 2020-21 fiscal year.		
<u>Fund 8 - De</u>	bt Service Advance Bond Refunding		
<u>Account #</u>	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 2020-21 fiscal year.		
	tirement of Indebtedness		
<u>Account #</u>	Description Cash Accrued Interest Payable		-
	nterest for the 2020-21 fiscal year.		
Year-end en		Debit	<u>Credit</u>
<u> Fund 7 - Un</u>	expended Plant		
<u>Account #</u> 10100 64500 68530	<u>Description</u> Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest	499,751.42 - 705.27	
27XXX 42210 48100 To record C0	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	Withheld)	- 489,870.85 10,585.84
27XXX 42210 48100 To record P investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	-	:
	rrent Funds - Unrestricted		
<u>Account #</u> 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	9,564.00	9,564.00

To second of	records with a lating MV/L D for actual administration face as provided		
	mounts withheld from MVLR for actual administration fees as provided I, Section 9, Subsection (d) of the Florida Constitution.		
	etirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	90,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	49,896.31	
64500	SBA Sinking Fund Administration Fees	60.98	
04000	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	1,287.85	
	Cash with Fiscal/Service Agents	1,207.00	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		138,165.15
48100	SBA Sinking Fund Earnings	-	9.38
102XX	Investments - Cash Equivalent (SBA)		3,070.61
	· · · · ·		-,
To record d	ant carvica havmants IVIVI R Withhald for dant carvica invastment		
	ebt service payments, MVLR withheld for debt service, investment		
earnings, re	elated fees, reversal of accrued interest, and transfer of prior year		
earnings, re advance ref			
earnings, re advance ref agent.	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
earnings, re advance ref agent. <u>Reconcilia</u> t	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness:		05 45 4 00
earnings, re advance ref agent. <u>Reconciliat</u> Beginning fu	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		25,454.86
earnings, re advance ref agent. Reconciliat Beginning fu Plus:	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year		
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu	e - License Tag Fees Appropriation (MVLR)		138,165.15
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu	 blated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) 		
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Revenu Refunde	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		138,165.15
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Refunde Premiur	 blated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) 		138,165.15
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Refunde Premiur Less:	 elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds 		138,165.15 9.38 - -
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymen	 elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds 		138,165.15 9.38 - - 90,000.00
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymen Interest	 alated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds 		138,165.15 9.38 - - 90,000.00 49,896.31
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Revenu Refunde Premiur Less: Paymen Interest Other So	 elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) 		138,165.15 9.38 - - 90,000.00
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenu Refunde Premiur Less: Paymen Interest Other So Paymen	 elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 n on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) nts to refunded bonds escrow agent 		138,165.15 9.38 - - 90,000.00 49,896.31
earnings, re advance ref agent. Reconciliat Beginning fu Plus: Revenue Revenue Refunde Premium Less: Paymen Interest Other So Paymen Dues ar	 elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und 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 m on refunded bonds ht of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) 		138,165.15 9.38 - - 90,000.00 49,896.31

Santa Fe College

Entries resu	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u> Fund 7 - Un</u>	expended Plant		
<u>Account #</u>	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 2020-21 fiscal year.		
<u> Fund 8 - De</u>	bt Service Current Bond Refunding		
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	- - -
No current re	efunding for the 2020-21 fiscal year.		
Fund 8 - De Account #	bt Service Advance Bond Refunding <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	-	-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2020-21 fiscal year.		-
	tirement of Indebtedness		
Account #	Description Cash		
No accrued	Accrued Interest Payable interest for the 2020-21 fiscal year.	-	-
Year-end er	ntries:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
10100 64500	Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury)	366,181.72 - 404.84	
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	t Withheld)	- 360,510.00 6,076.56
27XXX 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	-
	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
	rrent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	5,490.00	E 400.00
42210	Revenue - License Tag Fees Appropriation (MVLR)		5,490.00

ILLIO	Revenue Electise rag rees Appropriation (invert)		5,450.00
	mounts withheld from MVLR for actual administration fees as provided , Section 9, Subsection (d) of the Florida Constitution.		
	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	-	
01000	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)		-
earnings, re	ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
Reconciliat	tion of activity in Fund 8 - Retirement of Indebtedness:		
	und balance as provided in prior school year		-
Plus:	a License Teg Free Appropriation (MV/LD)		
	e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds		-
	n on refunded bonds		-
Less:			
	t of Debt Principal (SBE Capital Outlay Bonds)		-
	on Debt (SBE Capital Outlay Bonds)		-
	ervices (Admin Charges - SBA) Its to refunded bonds escrow agent		-
	id fees on refunded bonds (admin and underwriter fees)		-
	t on refunded bonds		-
Ending fund			-

Seminole State College of Florida

Entries resu	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 7 - Une	expended Plant		
<u>Account #</u>	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds	-	-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
<u>Account #</u>	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)	- - -	- - -
NI			
	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u>	<u>Description</u> Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds		
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	-	
No corrugation	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Une</u>	expended Plant		
<u>Account #</u> 10100	<u>Description</u> Cash - Cash Disbursements	334,280.83	
64500 68530	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest	- 507.93	
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	- 327,164.83 7,623.93
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
48100	Interest on Undistributed CO&DS		-
To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
	rrent Funds - Unrestricted		
<u>Account #</u> 64500	<u>Description</u> Other Services (Admin Charges - DOE)	6,888.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	0,000.00	6,888.00

			,
	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
	rement of Indebtedness		
<u>Account #</u> 69000 68530 64500 42210	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	102,000.00 25,612.44 55.24 - 282.24	- 125,147.17
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	8.50 2,794.25
earnings, rela advance refu agent.	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		
<u>Reconciliation</u>	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fur Plus:	nd balance as provided in prior school year		12,870.62
Revenue Refunded	 License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds 		125,147.17 8.50 - -
	of Debt Principal (SBE Capital Outlay Bonds)		102,000.00
Interest of Other Ser Payments Dues and	n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds		25,612.44 55.24 - - - 10.358.61

South Florida State College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<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 2020-21 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
Account #	Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)		
	Dues and Fees (Issuance costs - 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)		-
	bond refunding for the 2020-21 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	_	
	Accrued Interest Payable	-	_
No accrued i	nterest for the 2020-21 fiscal year.		-
		D-1."	0
Year-end en		<u>Debit</u>	<u>Credit</u>
	expended Plant		
Account #	Description	00 000 77	
10100	Cash - Cash Disbursements	66,032.77	
04500	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	73.00	
68530 27XXX	Interest		
27XXX 42210	Deferred Revenues - Unavailable		- 65 010 00
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Withhe	1d)	65,010.00 1,095.77
	D&DS disbursements, investment earnings, and treasury fees.	iu)	1,093.77
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	990.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		990.00

To record a			
	mounts withheld from MVLR for actual administration fees as provided , Section 9, Subsection (d) of the Florida Constitution.		
	etirement 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) ebt service payments, MVLR withheld for debt service, investment	-	-
earnings, re	lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
Reconcilia	ion of activity in Fund 8 - Retirement of Indebtedness:		
	und balance as provided in prior school year		-
Plus:			
	e - License Tag Fees Appropriation (MVLR)		-
	e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds n on refunded bonds		-
Less:			_
Less: Paymer			-
Paymer	t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		-
Paymer Interest Other S	t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		-
Paymer Interest Other S Paymer	t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent		
Paymer Interest Other S Paymer Dues ar	t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent id fees on refunded bonds (admin and underwriter fees)		
Paymer Interest Other S Paymer Dues ar	t of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent id fees on refunded bonds (admin and underwriter fees) t on refunded bonds		

Tallahassee Community College

	Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Cash - Dues and Fees (Issuance costs - bond finance/admin charges) - Discourts on Sale of Bonds - Sale of Bonds - Primium on Sale of Bonds - No new money bond issues for the 2020-21 fiscal year. - Fund 8 - Debt Service Current Bond Refunding - Account! // Description - Disc and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Discourts on Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No current refunding for the 2020-21 fiscal year. - Fund 8 - Debt Service Advance Bond Refunding Bonds - Account if Description - Cash with Fiscal year. - - Dues and Fees (Issuance costs - bond finance/admin charges) - - Dues and Fees (Issuance cost - bond finance/admin charges) - - Dues and Fees (Issuance cost - bond finance/admin charges) - -	Fund 7 - Une	expended Plant		
Fund 8 - Debt Service Current Bond Refunding		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	- - - -	- -
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 - Premium on Sale of Refunding Bonds - No current refunding for the 2020-21 fiscal year. - Fund 8 - Debt Service Advance Bond Refunding - Account # Description - Cash with Fiscal/Service Agents - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - No advance bond refunding Bonds - No advance bond refunding fords - No advance bond refunding forthe 2020-21 fiscal year. - Fund 8 - Retirement of Indebtedness - Account # Description -				
Miscellaneous Principal/Interest - Current Refunding - Dues and Fees (Issuance costs - underwriter's discount) - Discounts on Refunding Bonds - Sale of Refunding Bonds - Premium on Sale of Refunding Bonds - No current refunding for the 2020-21 fiscal year. - Fund 8 - Debt Service Advance Bond Refunding - Accrued Interest Payable (Sinking Fund Accruals) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - No advance bord refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No advance bo				
Account # Description Cash with Fiscal/Service Agents . Dues and Fees (Issuance costs - bond finance/admin charges) . Discounts on Refunding Bonds . Premium on Sale of Refunding Bonds . Accrued Interest Payable (Sinking Fund Accruals) . No advance bord refunding for the 2020-21 fiscal year. . Fund 8 - Retirement of Indebtedness . Accrued Interest Payable . No advance bord refunding for the 2020-21 fiscal year. . Year-end entries: Debit Cash . Accrued Interest Payable . No accured interest for the 2020-21 fiscal year. . Year-end entries: Debit Credit Cash . . Accrued Interest Payable . . No accured interest for the 2020-21 fiscal year. . . Year-end entries: Debit Credit Eudot - Unexperide Plant . . . Account # Description . . . 10100 Cash - Cash Disbursements . . . </td <td><u>Account #</u></td> <td>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</td> <td></td> <td>- - -</td>	<u>Account #</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		- - -
Account # Description Cash with Fiscal/Service Agents . Dues and Fees (Issuance costs - bond finance/admin charges) . Discounts on Refunding Bonds . Premium on Sale of Refunding Bonds . Accrued Interest Payable (Sinking Fund Accruals) . No advance bond refunding for the 2020-21 fiscal year. . Fund 8 - Retirement of Indebtedness . Accrued Interest Payable . No accrued interest for the 2020-21 fiscal year. . Year-end entries: Debit Cash . Accrued Interest Payable . No accrued interest for the 2020-21 fiscal year. . Year-end entries: Debit Credit Fund 7 - Unexperide Plant . . Account # Description . . 10100 Cash - Cash Disbursements 243,004.58 . . 27XXX Deferred Revenues - Unavailable 27XXX Deferred Revenues - Unavailable (Interest Earned on MVLR Withheld) 8,022.35 . . 27XXX Deferred Revenues -				
Account # Description Cash with Fiscal/Service Agents - Dues and Fees (Issuance costs - bond finance/admin charges) - Discounts on Refunding Bonds - Sale of Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2020-21 fiscal year. - Fund 8 - Retirement of Indebtedness - Accrued Interest Payable - No accrued interest for the 2020-21 fiscal year. - Year-end entries: Debit Credit Account # Description Cash - - No accrued interest for the 2020-21 fiscal year. - - Year-end entries: Debit Credit Credit Fund 7 - Unexpended Plant - - - Account # Description - - - 10100 Cash - Cash Disbursements 243,004.58 - - 64500 Other Services (Admin Charges - State Treasury) 534.48 - - 42210 Revenue - License Tag Fees Appropriation (MVLR) 235,516.67 - -				
No advance bond refunding for the 2020-21 fiscal year. Fund 8 - Retirement of Indebtedness Account # Description Cash - Accrued Interest Payable - No accrued interest for the 2020-21 fiscal year. - Year-end entries: Debit Credit Fund 7 - Unexpended Plant - Account # Description - 10100 Cash - Cash Disbursements 243,004.58 Due from Other Agencies - 64500 Other Services (Admin Charges - State Treasury) 534.48 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 8,022.35 37XXX Deferred Revenues - Unavailable - Prior Year - 4210 CO&DS Distributed - 4210 CO&DS Distributed CO&DS - 4210 CO&DS Dis	<u>Account #</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	- - -	- - -
Account # Description Cash - Accrued Interest Payable - No accrued Interest for the 2020-21 fiscal year. - Year-end entries: Debit Credia Fund 7 - Unexpended Plant 243,004.58 - Account # Description - - 10100 Cash - Cash Disbursements 243,004.58 - Due from Other Agencies - - - 0 Other Services (Admin Charges - State Treasury) 534.48 68530 68530 Interest - - 27XXX Deferred Revenues - Unavailable - - 77XXX Deferred Revenues - Unavailable - Prior Year - - 27XXX Deferred Revenues - Unavailable - Prior Year - - 27XXX Deferred Revenues - Unavailable - Prior Year - - 42210 CO&DS Distributed - - 48100 Interest on Undistributed CO&DS - - 48100 Interest on Undistributed CO&DS disbursements, and investment earnings. - - To record PV Deferred Revenues - Unavailable, CO&DS disbur	No advance	bond refunding for the 2020-21 fiscal year.		
Cash - Accrued Interest Payable - No accrued interest for the 2020-21 fiscal year. - Year-end entries: Debit Credit Fund 7 - Unexpended Plant - Account # Description 10100 Cash - Cash Disbursements 243,004.58 Due from Other Agencies - - 64500 Other Services (Admin Charges - State Treasury) 534.48 68530 Interest - - 64500 235,516.67 27XXX Deferred Revenues - Unavailable - - - 27XXX Deferred Revenues - Unavailable (Interest Earned on MVLR Withheld) 8,022.35 - 27XXX Deferred Revenues - Unavailable - Prior Year - - 27XXX Deferred Revenues - Unavailable - Prior Year - - 27XXX Deferred Revenues - Unavailable - Prior Year - - 27XXX Deferred Revenues - Unavailable - Prior Year - - 27XXX Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - - 27XXX Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.	Fund 8 - Ret	irement of Indebtedness		
Year-end entries: Debit Credit Fund 7 - Unexpended Plant Account # Description Cash - Cash Disbursements 243,004.58 10100 Cash - Cash Disbursements 243,004.58 - 64500 Other Services (Admin Charges - State Treasury) 534.48 68530 68530 Interest - - 27XXX Deferred Revenues - Unavailable - - 42210 Revenue - License Tag Fees Appropriation (MVLR) 235,516.67 8,022.35 70 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 - - 48100 Interest on Undistributed CO&DS disbursements, and investment earnings. - - To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. -		Cash Accrued Interest Payable		-
Fund 7 - Unexpended Plant Account # Description 10100 Cash - Cash Disbursements 243,004.58 Due from Other Agencies - 64500 Other Services (Admin Charges - State Treasury) 534.48 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - License Tag Fees Appropriation (MVLR) 235,516.67 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 8,022.33 To record CO&DS disbursements, investment earnings, and treasury fees. - 27XXX Deferred Revenues - Unavailable - Prior Year - 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			D-1 %	0
Account # DescriptionDescription10100Cash - Cash Disbursements Due from Other Agencies243,004.58 -64500Other Services (Admin Charges - State Treasury)534.4868530Interest27XXX27XXXDeferred Revenues - Unavailable-42210Revenue - License Tag Fees Appropriation (MVLR)235,516.6748100Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)8,022.33To record CO&DS disbursements, investment earnings, and treasury fees27XXXDeferred Revenues - Unavailable - Prior Year 48100-27XXXDeferred Revenues - Unavailable - Prior Year 1nterest on Undistributed CO&DS-27XXXDeferred Revenues - Unavailable, CO&DS disbursements, and investment earningsFund 1 - Current Funds - UnrestrictedAccount #Description			Debit	Credit
10100Cash - Cash Disbursements243,004.58Due from Other Agencies-64500Other Services (Admin Charges - State Treasury)534.4868530Interest-27XXXDeferred Revenues - Unavailable-42210Revenue - License Tag Fees Appropriation (MVLR)235,516.6748100Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)8,022.39To record CO&DS disbursements, investment earnings, and treasury fees27XXXDeferred Revenues - Unavailable - Prior Year-42210CO&DS Distributed-48100Interest on Undistributed CO&DS-To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earningsFund 1 - Current Funds - UnrestrictedAccount #Description				
42210 Revenue - License Tag Fees Appropriation (MVLR) 235,516.67 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 8,022.39 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 - 70 record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 1 - Current Funds - Unrestricted Account # Description	10100 64500	Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury)	-	
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	42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	- 235,516.67 8,022.39
investment earnings. Fund 1 - Current Funds - Unrestricted Account # Description	42210	CO&DS Distributed	-	-
Fund 1 - Current Funds - Unrestricted Account # Description				
42210 Revenue - License Tag Fees Appropriation (MVLR) 7,248.00	<u>Account #</u> 64500	<u>Description</u> Other Services (Admin Charges - DOE)	7,248.00	7,248.00

l o record a	mounts withheld from MVLR for actual administration fees as provided I, Section 9, Subsection (d) of the Florida Constitution.		
in Article VI			
<u>Fund 8 - Re</u>	etirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	147,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	97,160.69	
64500	SBA Sinking Fund Administration Fees	106.12	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	392.48	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		- 240,435.33
48100	SBA Sinking Fund Earnings	_	16.33
102XX	Investments - Cash Equivalent (SBA)		4,207.63
	· · · ·		4,207.00
	lebt service payments, MVLR withheld for debt service, investment		
•	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
•	funding cash with fiscal agent to payments of refunded bonds escrow		
advance rea agent.	funding cash with fiscal agent to payments of refunded bonds escrow		
advance re agent. Reconcilia	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness:		
advance re agent. Reconcilia Beginning f	funding cash with fiscal agent to payments of refunded bonds escrow		49,069.73
advance re agent. Reconcilia Beginning f Plus:	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: fund balance as provided in prior school year		·
advance re agent. Reconcilia Beginning f Plus: Revenu	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year ne - License Tag Fees Appropriation (MVLR)		240,435.33
advance rei agent. Reconcilia Beginning f Plus: Revenu Revenu	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) le - Interest and Dividends (SBA Sinking Fund Interest Earnings)		·
advance re agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: fund balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		240,435.33
advance re agent. Reconcilia Beginning f Plus: Revenu Revenu Revenu Refunde	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) le - Interest and Dividends (SBA Sinking Fund Interest Earnings)		240,435.33
advance re agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde Premiur Less:	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: fund balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		240,435.33
advance re agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde Premiur Less: Paymer	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) le - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds		240,435.33 16.33 -
advance rei agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - 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) therevices (Admin Charges - SBA)		240,435.33 16.33 - - 147,000.00
advance rei agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - 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) tervices (Admin Charges - SBA) ths to refunded bonds escrow agent		240,435.33 16.33 - - 147,000.00 97,160.69
advance rei agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - 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) bervices (Admin Charges - SBA) ths to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		240,435.33 16.33 - - 147,000.00 97,160.69
advance rei agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - 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) tervices (Admin Charges - SBA) th to refunded bonds escrow agent ad fees on refunded bonds (admin and underwriter fees) at on refunded bonds		240,435.33 16.33 - - 147,000.00 97,160.69

Valencia College

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u> Fund 7 - Un</u>	expended Plant		
<u>Account #</u>	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds	- - -	-
No new mon	ey bond issues for the 2020-21 fiscal year.		
<u>Fund 8 - Del</u>	bt Service Current Bond Refunding		
<u>Account #</u>	Description Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - - -	- - -
No current re	efunding for the 2020-21 fiscal year.		
Fund 8 - De	<u>bt Service Advance Bond Refunding</u> <u>Description</u> Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	- - -	-
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	Description Cash Accrued Interest Payable	-	_
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries	Debit	Credit
	expended Plant	Debit	orean
<u>Account #</u>	Description		
10100 64500	Cash - Cash Disbursements Due from Other Agencies Other Services (Admin Charges - State Treasury)	1,062,110.43 - 1,397.26	
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.	R Withheld)	- 1,042,535.24 20,972.45
27XXX 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	-
To record Ph investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
<u> Fund 1 - Cu</u>	rrent Funds - Unrestricted		
<u>Account #</u> 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	18,948.00	18,948.00

I o record a	mounts withheld from MVLR for actual administration fees as provided I, Section 9, Subsection (d) of the Florida Constitution.		
	L Section 0. Subsection (d) at the Elevide Constitution		
in Article XI			
<u>Fund 8 - Re</u>	etirement of Indebtedness		
Account #	Description		
<u>69000</u>	Payment of Debt Principal (SBE Capital Outlay Bonds)	132,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	72,786.74	
64500	SBA Sinking Fund Administration Fees	89.03	
0-000	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	1,898.10	
	Cash with Fiscal/Service Agents	.,	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		201,716.76
48100	SBA Sinking Fund Earnings	-	13.70
102XX	Investments - Cash Equivalent (SBA)		5,043.41
	lebt service payments, MVLR withheld for debt service, investment		,
	elated fees, reversal of accrued interest, and transfer of prior year		
	stated rees, reversal of accruca interest, and transfer of prior year		
advance re	funding cash with fiscal agent to payments of refunded bonds escrow		
	funding cash with fiscal agent to payments of refunded bonds escrow		
advance re agent.	funding cash with fiscal agent to payments of refunded bonds escrow		
agent.	funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in Fund 8 - Retirement of Indebtedness:		
agent. <u>Reconcilia</u>	tion of activity in Fund 8 - Retirement of Indebtedness:		37,659.49
agent. <u>Reconcilia</u>			37,659.49
agent. Reconcilia Beginning f Plus:	tion of activity in Fund 8 - Retirement of Indebtedness:		37,659.49 201,716.76
agent. <u>Reconcilia</u> Beginning f Plus: Revenu	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year		·
agent. <u>Reconcilia</u> Beginning f Plus: Revenu Revenu	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year ne - License Tag Fees Appropriation (MVLR)		201,716.76
agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) le - Interest and Dividends (SBA Sinking Fund Interest Earnings)		201,716.76
agent. Reconcilia Beginning f Plus: Revenu Revenu Refundu Premiun Less:	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) le - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds		201,716.76
agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde Premiun Less: Paymer	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year ne - License Tag Fees Appropriation (MVLR) ne - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds)		201,716.76 13.70 - - 132,000.00
agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest	tion of activity in Fund 8 - Retirement of Indebtedness: Fund balance as provided in prior school year He - License Tag Fees Appropriation (MVLR) He - Interest and Dividends (SBA Sinking Fund Interest Earnings) Hed bond proceeds Im on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		201,716.76 13.70 - - 132,000.00 72,786.74
agent. Reconcilia Beginning f Plus: Revenu Revenu Refunda Premiur Less: Paymer Interest Other S	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - 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) bervices (Admin Charges - SBA)		201,716.76 13.70 - - 132,000.00
agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year ne - License Tag Fees Appropriation (MVLR) ne - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rervices (Admin Charges - SBA) nts to refunded bonds escrow agent		201,716.76 13.70 - - 132,000.00 72,786.74
agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde Premiun Less: Paymer Interest Other S Paymer Dues ar	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - 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) tervices (Admin Charges - SBA) ths to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		201,716.76 13.70 - - 132,000.00 72,786.74
agent. Reconcilia Beginning f Plus: Revenu Revenu Refunde Premiun Less: Paymer Interest Other S Paymer Dues ar	tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - 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) tervices (Admin Charges - SBA) hts to refunded bonds escrow agent ad fees on refunded bonds (admin and underwriter fees) at on refunded bonds		201,716.76 13.70 - - 132,000.00 72,786.74