School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Eastern Florida State College

Entries resul	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	- -	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	t Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	<u>-</u>	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		=
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2021-22 fiscal year.		
	ot Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		- -
	And the state of the st		_
	oond refunding for the 2021-22 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account # 10100	Description Cash - Cash Disbursements		
10100	Due from Other Agencies	376,085.38	
64500	Other Services (Admin Charges - State Treasury)	428.80	
68530 27XXX	Interest Deferred Revenues - Unavailable		304.68
42210			
	Revenue - License Tag Fees Appropriation (MVLR)	Nithhold)	373,512.00
48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	373,512.00
48100 To record CC	Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	373,512.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	373,512.00
48100 To record CC 27XXX 42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Withheld) -	373,512.00
48100 To record CC 27XXX 42210 48100 To record PY	Revenue - Interest and Dividends (Interest Earned on MVLR 10&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	373,512.00
48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - Interest and Dividends (Interest Earned on MVLR 10&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld)	373,512.00
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur	Revenue - Interest and Dividends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	Withheld) -	373,512.00
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	Revenue - Interest and Dividends (Interest Earned on MVLR 1) 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Withheld) - 5,688.00	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Revenue - Interest and Dividends (Interest Earned on MVLR) &D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR V &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti	Revenue - Interest and Dividends (Interest Earned on MVLR violation of the Color of	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account #	Revenue - Interest and Dividends (Interest Earned on MVLR 1) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR violation of Debt Principal (SBE Capital Outlay Bonds) Revenue - Interest and Dividends (Interest Earned on MVLR violation) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR violation of Debt Principal (SBE Capital Outlay Bonds) Revenue - Interest and Dividends (Interest Earned on MVLR violation of Debt Principal (SBE Capital Outlay Bonds) Revenue - Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricile XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR violation of Debt Principal (SBE Capital Outlay Bonds) Revenue - Interest and Dividends (Interest Earned on MVLR violation) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR 1) 28.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Revenue - Interest and Dividends (Interest Earned on MVLR violation States and Dividends (Interest Earned on MVLR violation States and Dividends (Interest Earned on MVLR violation States and Dividends (Interest Payable Co&DS Distributed Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. **Tent Funds - Unrestricted** **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** **Description** Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del	Revenue - Interest and Dividends (Interest Earned on MVLR videos disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Revenue - Interest and Dividends (Interest Earned on MVLR violation States and Dividends (Interest Earned on MVLR violation States and Dividends (Interest Earned on MVLR violation States and Dividends (Interest Payable Co&DS Distributed Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. **Tent Funds - Unrestricted** **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Irrement of Indebtedness** **Description** Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refui	Revenue - Interest and Dividends (Interest Earned on MVLR voltage Substance of Interest and Dividends (Interest Earned on MVLR voltage Substance of Interest on Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent.	Revenue - Interest and Dividends (Interest Earned on MVLR voltage Substance of Interest and Dividends (Interest Earned on MVLR voltage Substance of Interest on Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	373,512.00 2,697.50 - -
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48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus:	Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	373,512.00 2,697.50
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenue Revenue	Revenue - Interest and Dividends (Interest Earned on MVLR 1) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunde	Revenue - Interest and Dividends (Interest Earned on MVLR) DeBOS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful advance reful agent. Reconciliatic Beginning fur Plus: Revenue Revenue Revenue Refunde Premiun Less:	Revenue - Interest and Dividends (Interest Earned on MVLR) DeBOS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 102XX To record det earnings, rela advance refun agent. Reconciliation Beginning fur Plus: Revenue Refunde Premium Less: Paymen	Revenue - Interest and Dividends (Interest Earned on MVLR) DeBOS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Refunde Premiun Less: Paymen Interest	Revenue - Interest and Dividends (Interest Earned on MVLR) DeBOS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Reconciliatic Beginning fur Plus: Revenue Refunde Premium Less: Paymen Interest Other Si Paymen	Revenue - Interest and Dividends (Interest Earned on MVLR) DeBOS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	373,512.00 2,697.50 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenue Revenue Refunde Premiun Less: Paymen Interest Other St Paymen Dues ar	Revenue - Interest and Dividends (Interest Earned on MVLR) DeBS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	373,512.00 2,697.50 - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Broward College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une Account #	expended Plant Description		
Account #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- -	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 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)		-
No current re	funding for the 2021-22 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
7.1000dill 11	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance h	bond refunding for the 2021-22 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
N	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	- 766,452.49	
64500	Other Services (Admin Charges - State Treasury)	873.87	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		
		Withheld)	761,208.00
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	761,208.00
27XXX 42210 48100 To record CC	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees.	Withheld)	761,208.00
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld) -	761,208.00
27XXX 42210 48100 To record CC 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Withheld) -	761,208.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	761,208.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	Withheld) -	761,208.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Tent Funds - Unrestricted	Withheld) -	761,208.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description	-	761,208.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Tent Funds - Unrestricted	Withheld) - 11,592.00	761,208.00 5,497.43 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	-	761,208.00 5,497.43 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	761,208.00 5,497.43 - -
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27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur advance refur agent. Revenur, Revenur, Revenur, Refunder, Premiur Less: Paymen Interest	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dot service payments, MVLR withheld for debt service, investment and defees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Payment of Description (MVLR) Description Description Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Payment of Indebtedness De	-	761,208.00 5,497.43 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 1002XX To record del earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde Premiur Less: Paymen Interest Other S Paymen	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) incunts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Don of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) and to refunded bonds escrow agent	-	761,208.00 5,497.43 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: The Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings) and proceeds The Obet Principal (SBE Capital Outlay Bonds) The Obet Principal (SB	-	761,208.00 5,497.43 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) that or refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) and on refunded bonds and on refunded bonds (admin and underwriter fees)	-	761,208.00 5,497.43 - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Chipola College

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
	Proprietion		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 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)		-
No current re	funding for the 2021-22 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
<u> </u>	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	=	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2021-22 fiscal year.		
	irement of Indebtedness		
Account #	Description		
<u> </u>	Cash	-	
.	Accrued Interest Payable		-
No accrued ii	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	- 61,490.75	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	70.11	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		49.8
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	61,070.00
42210 48100		Withheld)	
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)	61,070.00
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld) -	61,070.00
42210 48100 To record CC 27XXX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) &D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Withheld) -	61,070.00
42210 48100 To record CC 27XXX 42210 48100 To record PY	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) &D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	61,070.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) &D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	Withheld) -	61,070.00
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS OPErred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted	Withheld) -	61,070.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description	<u>-</u>	61,070.00
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS OPErred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted	Withheld) - 930.00	61,070.00
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	<u>-</u>	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	<u>-</u>	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	<u>-</u>	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed CO&DS Total Revenue - License Tag Fees Appropriation (MVLR) Total Revenue - License Tag Fees Appropriation fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description	<u>-</u>	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	<u>-</u>	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed CO&DS Total Revenue - License Tag Fees Appropriation (MVLR) Total Revenue - License Tag Fees Appropriation fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description	<u>-</u>	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- -	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- -	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- -	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- -	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- -	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	- -	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- -	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- -	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and died fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- -	61,070.00 441.09 - -
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42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote the first of the payments of refunded bonds escrow Denote activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	<u>-</u>	61,070.00 441.09 - -
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42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Detective payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) On Debt (SBE Capital Outlay Bonds)	<u>-</u>	61,070.00 441.09 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and tof Debt Principal (SBE Capital Outlay Bonds)	<u>-</u>	61,070.00 441.09 - -
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School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 College of Central Florida

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		_
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 8 - Del	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	oond refunding for the 2021-22 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	166,223.39 189.52	
68530	Interest	.00.02	
27XXX	D (15 11 111		40400
	Deferred Revenues - Unavailable		134.66
42210	Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	165,086.00
42210 48100		Withheld)	165,086.00
42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	134.66 165,086.00 1,192.25
42210 48100 To record CC 27XXX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Nithheld)	165,086.00
42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees.	Withheld) -	165,086.00
42210 48100 To record CC 27XXX 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	Withheld) -	165,086.00
42210 48100 To record CC 27XXX 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	165,086.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	165,086.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description	- -	165,086.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	Withheld) - 2,514.00	165,086.00 1,192.25
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	- -	165,086.00 1,192.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	- -	165,086.00 1,192.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- -	165,086.00 1,192.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as	- -	165,086.00 1,192.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	- -	165,086.00 1,192.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur 464500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- -	165,086.00 1,192.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- -	165,086.00 1,192.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur 464500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- -	165,086.00 1,192.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- -	165,086.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- -	165,086.00 1,192.25
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- -	165,086.00 1,192.25
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- -	165,086.00 1,192.25
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42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 689000 68530 64500 42210 48100 102XX To record del earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	- -	165,086.00 1,192.25 - -
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42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 689000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Determinents Service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Tend balance as provided in prior school year Tend License Tag Fees Appropriation (MVLR) Tend Service Payments and Dividends (SBA Sinking Fund Interest Earnings)	- -	165,086.00 1,192.25
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenur Revenur Refunde	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: Indicate Stag Fees Appropriation (MVLR)	- -	165,086.00 1,192.25
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenur Revenur Refunde	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds	- -	165,086.00 1,192.25
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42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Revenue Refunde Premiur Less: Paymen Interest Other S	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) c - Interest and Dividends (SBA Sinking Fund Interest Earnings) and tof Debt Principal (SBE Capital Outlay Bonds)	- -	165,086.00 1,192.25 - -
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School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Daytona State College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	=	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 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 I	bond refunding for the 2021-22 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No operued in	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 #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies	578,936.16	
64500	Other Services (Admin Charges - State Treasury) Interest	669.43	
	Deferred Revenues - Unavailable		475.66
27XXX 42210			
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	574,918.65
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	574,918.65
27XXX 42210 48100 To record CC	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld) -	475.66 574,918.65 4,211.28
27XXX 42210 48100 To record CC 27XXX	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) -	574,918.65
27XXX 42210 48100 To record CC 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Withheld) -	574,918.65
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	574,918.65
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	574,918.65
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment e	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	574,918.65
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenert Funds - Unrestricted Description	-	574,918.65
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	Withheld) 8,880.00	574,918.65 4,211.28 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	574,918.65
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	-	574,918.65 4,211.28 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	574,918.65 4,211.28 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as cricicle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness	-	574,918.65 4,211.28 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account #	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed Tag Fees Interest of Indebtedness Description	- 8,880.00	574,918.65 4,211.28 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as cricicle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness	-	574,918.65 4,211.28 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment e: Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	- 8,880.00 8,000.00	574,918.65 4,211.28 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment e: Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	8,880.00 8,000.00 400.00	574,918.65 4,211.28 - -
27XXX 42210 48100 To record PY investment e: Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - 8,880.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record dei	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - 8,880.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment at ted fees, reversal of accrued interest, and transfer of prior year	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - 8,880.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 660000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - 8,880.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 660000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment at ted fees, reversal of accrued interest, and transfer of prior year	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - 8,880.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent.	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment at ted fees, reversal of accrued interest, and transfer of prior year	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - 8,880.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - 8,880.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as reticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Denote of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of Indebtedness: Indicate as provided in prior school year	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - 8,880.00 - 8,201.35 0.69 203.13
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record ar provided in A Fund 8 - Ret Account # 64500 68530 64500 42210 4210 48100 102XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: Revenu	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Lon of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - 8,880.00 8,880.00 - 8,201.35 0.69 203.13 8,201.35
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Ten of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - 8,880.00 - 8,201.35 0.69 203.13
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Lon of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - 8,880.00 8,880.00 - 8,201.35 0.69 203.13 8,201.35 0.69
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Don of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - - 8,201.35 0.69 203.13 8,201.35 0.69
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Refunda Premiur Less: Paymer	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and tof Debt Principal (SBE Capital Outlay Bonds)	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - - 8,201.35 0.69 203.13 8,201.35 0.69 - - - 8,000.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refu agent. Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds no no refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - - 8,201.35 0.69 203.13 8,201.35 0.69 - - - 8,000.00 400.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliative Plus: Revenu Refunde Premiur Less: Paymer Interest Other S	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenues - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - - 8,201.35 0.69 203.13 8,201.35 0.69 - - - 8,000.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliative Beginning fur Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description The Company of the Principal (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year Description on Debt (SBE Capital Outlay Bonds) The Obst Principal Counter SBA) The Obst Principal Counter SBA (SBA) The Obst Principal Counter SBA) The Obst Principal Counter SBA (SBA) The Obst Principal Counter SBA) The Obst Principal Counter SBA (SBA) The Obst Principal Counter SBA) The Obst Principal Co	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - - 8,201.35 0.69 203.13 8,201.35 0.69 - - - 8,000.00 400.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenues - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	8,880.00 8,000.00 400.00 5.17	574,918.65 4,211.28 - - - - 8,201.35 0.69 203.13 8,201.35 0.69 - - - 8,000.00 400.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Florida SouthWestern State College

	lting from hand issuance and refunding:	Debit	Credit
	Iting from bond issuance and refunding:	Debit	credit
Fund 7 - Und Account #	Poscription		
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 2021-22 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 2021-22 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)		-
	the state of the s		
No advance	bond refunding for the 2021-22 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
NI= ===================================	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 #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
0.4500	Due from Other Agencies	237,106.84	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	436.03	
27XXX	Deferred Revenues - Unavailable		309.83
42210	Revenue - License Tag Fees Appropriation (MVLR)		234,490.02
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees.	Vithheld)	2,743.02
To record CC	18115 dispursements investment earnings and treasury tees		
	babe dissarbonionio, invocanoni danningo, and ababary robb.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	-
42210 48100 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
42210 48100 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	Ī
42210 48100 To record PY investment e Fund 1 - Cu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rrent Funds - Unrestricted		-
42210 48100 To record PY investment e Fund 1 - Cur Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings. Tent Funds - Unrestricted Description	- 5 784 00	-
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	5,784.00	- - 5,784.00
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	5,784.00	- - 5,784.00
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	5,784.00	- - 5,784.00
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	5,784.00	- - 5,784.00
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description		- - 5,784.00
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	109,000.00	- - 5,784.00
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	109,000.00 39,010.00	- - 5,784.00
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	109,000.00	- - 5,784.00
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	109,000.00 39,010.00 54.13	- - 5,784.00
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	109,000.00 39,010.00 54.13	_
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	109,000.00 39,010.00 54.13	- 145,325.98
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	109,000.00 39,010.00 54.13	_
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	109,000.00 39,010.00 54.13	- 145,325.98 12.19
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	109,000.00 39,010.00 54.13	- 145,325.98 12.19
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, relaadvance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	109,000.00 39,010.00 54.13	- 145,325.98 12.19
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, relaadvance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	109,000.00 39,010.00 54.13	- 145,325.98 12.19
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu advance refu advance refu advance refu advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	109,000.00 39,010.00 54.13	- 145,325.98 12.19
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	109,000.00 39,010.00 54.13	- 145,325.98 12.19
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indebtage Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	109,000.00 39,010.00 54.13	145,325.98 12.19 2,725.96
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: Revenu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	109,000.00 39,010.00 54.13	145,325.98 12.19 2,725.96 19,543.52
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	109,000.00 39,010.00 54.13	145,325.98 12.19 2,725.96
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 1002XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	109,000.00 39,010.00 54.13	145,325.98 12.19 2,725.96 19,543.52
42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 4210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Refundu Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	109,000.00 39,010.00 54.13	145,325.98 12.19 2,725.96 19,543.52 145,325.98 12.19
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Refundu Premiur Less: Paymer	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds m on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	109,000.00 39,010.00 54.13	145,325.98 12.19 2,725.96 19,543.52 145,325.98 12.19
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Reconciliation Revenu Refundi Premiur Less: Paymer Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of the payments of refunded bonds escrow Description The service of the payments of refunded bonds escrow Description Description Description Revenue - License Tag Fees Appropriation (MVLR) Description D	109,000.00 39,010.00 54.13	145,325.98 12.19 2,725.96 19,543.52 145,325.98 12.19 - - 109,000.00 39,010.00
42210 48100 To record PY investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Refunde Premiur Less: Paymer Interest Other S	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds m on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	109,000.00 39,010.00 54.13	145,325.98 12.19 2,725.96 19,543.52 145,325.98 12.19
42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliative Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) tts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	109,000.00 39,010.00 54.13	145,325.98 12.19 2,725.96 19,543.52 145,325.98 12.19 - - 109,000.00 39,010.00
42210 48100 To record PY investment e Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	109,000.00 39,010.00 54.13	145,325.98 12.19 2,725.96 19,543.52 145,325.98 12.19 - - 109,000.00 39,010.00

Florida State College at Jacksonville

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	Poscription		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- -	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	oond refunding for the 2021-22 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No seemined in	Accrued Interest Payable		-
No accrued ii	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements Due from Other Agencies	- 585,947.37	
64500	Other Services (Admin Charges - State Treasury)	668.07	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		474.70 581,938.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR \	Vithheld)	4,202.74
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year		
42210	CO&DS Distributed	-	
		-	-
	Interest on Undistributed CO&DS		-
To record PY	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	•	-
To record PY investment ea	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
To record PY investment ex	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted		-
To record PY investment exercises Fund 1 - Cur Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	8,862.00	-
To record PY investment exercises Fund 1 - Cur Account # 64500 42210	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	8,862.00	- - 8,862.00
To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as	8,862.00	- - 8,862.00
To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	8,862.00	8,862.00
To record PY investment expended and a count # 64500 42210 To record amprovided in A Fund 8 - Ret	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	8,862.00	8,862.00
To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description	8,862.00	8,862.00
To record PY investment expended and the following terms of the foll	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	8,862.00 - -	8,862.00
To record PY investment expended and the following series of the following ser	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	8,862.00 - - -	8,862.00
To record PY investment expended and the following series of the following ser	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	8,862.00 - - - -	8,862.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	8,862.00 - - - - - -	8,862.00
To record PY investment expended for the following states of the following sta	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	8,862.00 - - - - - -	8,862.00
To record PY investment expended in Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	8,862.00 - - - - -	- - 8,862.00
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	8,862.00 - - - - - -	- - - - - -
To record PY investment expended in Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record dei	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	8,862.00 - - - - - -	- - - - - - -
To record PY investment expended in Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) St service payments, MVLR withheld for debt service, investment	8,862.00 	8,862.00
To record PY investment expended in Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	8,862.00 	- - 8,862.00
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	8,862.00 	8,862.00
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and died fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	8,862.00 	- - - - - -
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ten of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of the	8,862.00 	- - - - - -
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning für Plus: Revenu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year rending cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: The delance as provided in prior school year The License Tag Fees Appropriation (MVLR)	8,862.00 	- - - - - -
To record PY investment expenses from 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliating Revenu Revenu Revenu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ten of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of the	8,862.00 	- - - - - - - -
To record PY investment expenses from 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ten of activity in Fund 8 - Retirement of Indebtedness: The delance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings)	- - - - - -	- - - - - - - - -
To record PY investment expenses from 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Refunde Premiur Less:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: The balance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest Earnings Interest Earni	- - - - - -	- - - - - - - - -
To record PY investment expenses from 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenu Revenu Refunda Premiur Less: Paymer	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) ce - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds att of Debt Principal (SBE Capital Outlay Bonds)	- - - - - -	- - - - - - - - - -
To record PY investment expenses from 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenu Revenu Refunda Premiur Less: Paymer Interest	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: The balance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest Earnings Interest Earni	8,862.00	- - - - - - - - - - - -
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refu agent. Reconciliative Beginning für Plüs: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: The Debt Principal (SBE Capital Outlay Bonds) The Debt (SBE Capital Outlay Bonds) The Turn Breat Bread Breat Brea	8,862.00	- - - - - - - - - - - - -
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record deearnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: The delation of the Principal (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds The Obet Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The Obet Capital Outlay Bonds)	8,862.00	- - - - - - - - - - - - - - - -

The College of the Florida Keys

	Iting from bond issuance and refunding: expended Plant	<u>Debit</u>	<u>Credit</u>
Account #	<u>Description</u>		
7 tooodiit ii	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 2021-22 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	(g		
No current re	funding for the 2021-22 fiscal year.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	oond refunding for the 2021-22 fiscal year.		
Fund 8 - Reti	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No opprued in	Accrued Interest Payable		-
No accided ii	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	36,894.45	
64500	Other Services (Admin Charges - State Treasury) Interest	42.07	
68530			
27XXX			29.89
27XXX 42210	Deferred Revenues - Unavailable		29.89 36,642.00
42210		Withheld)	36,642.00
42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	36,642.00
42210 48100 To record CC	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)	29.89 36,642.00 264.63
42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld) -	36,642.00
42210 48100 To record CC 27XXX	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. Deferred Revenues - Unavailable - Prior Year	Withheld) -	36,642.00
42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	36,642.00
42210 48100 To record CC 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	36,642.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	36,642.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR VIDENDES) Description of the State	Withheld) -	36,642.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	Withheld) - 558.00	36,642.00 264.63 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	36,642.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	-	36,642.00 264.63 - -
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42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunde Premium Less: Paymen Interest Other Si Paymen	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Don of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent	-	36,642.00 264.63 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refuragent. Reconciliation Beginning fur Plus: Revenue Refunde Premiun Less: Paymen Interest Other Si Paymen Dues an	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: And balance as provided in prior school year Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Description Description Payment of Indebtedness Description Payment of Indebtedness Revenue - License Tag Fees Appropriation (MVLR) Description Description Description Description Description Description Payment of Indebtedness Description Descr	-	36,642.00 264.63 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refuragent. Reconciliation Beginning fur Plus: Revenue Refunde Premiun Less: Paymen Interest Other Si Paymen Dues an	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and the fees, reversal of accrued interest, and transfer of prior year and of activity in Fund 8 - Retirement of Indebtedness: Description Revenue - License Tag Fees Appropriation (MVLR) Description of activity in Fund 8 - Retirement of Indebtedness: Description of Debt Principal (SBE Capital Outlay Bonds) Description of Description (MVLR) Description of Activity in Fund 8 - Retirement of Indebtedness: Description of Description (MVLR) Description of Description of MVL	-	36,642.00 264.63 - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Gulf Coast State College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 7 - Une Account #	expended Plant Description		
Account #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mone	Premium on Sale of Bonds ey bond issues for the 2021-22 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)		-
	(g		
No current re	funding for the 2021-22 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)		-
	, . ,		
	pond refunding for the 2021-22 fiscal year.		
	Proprietion		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued ir	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account # 10100	Description Cash - Cash Disbursements		
	Casii - Casii Disbursements		
	Due from Other Agencies	126,155.22	
64500	Other Services (Admin Charges - State Treasury)	126,155.22 143.84	
64500 68530	Other Services (Admin Charges - State Treasury) Interest		102.20
64500 68530 27XXX 42210	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	143.84	102.20 125,292.00
64500 68530 27XXX 42210 48100	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	143.84	125,292.00
64500 68530 27XXX 42210 48100 To record CC	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR VD&DS disbursements, investment earnings, and treasury fees.	143.84	
64500 68530 27XXX 42210 48100 To record CC	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	143.84	125,292.00
64500 68530 27XXX 42210 48100 To record CC	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR VD&DS disbursements, investment earnings, and treasury fees.	143.84	125,292.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	143.84	125,292.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	143.84	125,292.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	143.84	125,292.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description	143.84 Withheld)	125,292.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	143.84	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as	143.84 Withheld)	125,292.00 904.8i - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account #	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Sounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	143.84 Withheld)	125,292.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) St service payments, MVLR withheld for debt service, investment	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refui agent.	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 70 record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Sounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and inding cash with fiscal agent to payments of refunded bonds escrow	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 70 record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus:	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industs withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description SBA Sinking Fund Earnings Investments of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Dence of activity in Fund 8 - Retirement of Indebtedness: The delaration of Indebtedness:	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Teeft Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on Undistributed Community (MVLR) Interest on Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Determinents of Indebtedness Investment and Earnings Investments - Cash Equivalent (SBA) Determinents of Indebtedness Investment of Indebtedness: The San Sinking Fund Barnings Investments - Cash Equivalent (SBA) Determinents - Cash Equivalent (SBA)	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refui agent. Reconciliatic Beginning fur Plus: Revenue Revenue	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industs withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description SBA Sinking Fund Earnings Investments of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Dence of activity in Fund 8 - Retirement of Indebtedness: The delaration of Indebtedness:	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Refunde Premiun	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refun agent. Reconciliation Beginning fur Plus: Revenue Refunde Premiun Less:	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Refunde Premiun Less: Paymen Interest	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on WVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenue Refunde Premiun Less: Paymen Interest Other Se	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on By Subsection (d) of the Florida Constitution. Interement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year and proceeds and polytical SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds)	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Refunde Premiun Less: Paymen Interest Other Si Paymen	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. 1808) Below the State S	143.84 Withheld)	125,292.00 904.86 - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenue Revenue Revenue Revenue Refunde Premiun Less: Paymen Interest Other St Paymen Dues an	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments of refunded bonds and service payments of ref	143.84 Withheld)	125,292.00 904.86 - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Hillsborough Community College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 7 - Une Account #	expended Plant Description		
riccount #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mone	Premium on Sale of Bonds ey bond issues for the 2021-22 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 i ayable (Sinking i und Accidals)		
No current re	funding for the 2021-22 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 !	pond refunding for the 2021-22 fiscal year		
	bond refunding for the 2021-22 fiscal year.		
	Description		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	665,290.28 758.53	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		538.98 660,738.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	4,771.83
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2/XXX	Deferred Revenues - Unavailable - Prior Year	<u>-</u>	
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS	-	- -
42210 48100 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
42210 48100 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
42210 48100 To record PY investment ea Fund 1 - Cur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted	-	-
42210 48100 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	10,062.00	:
42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	10,062.00	- - 10,062.00
42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	10,062.00	- - 10,062.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	10,062.00	- - 10,062.00
42210 48100 To record PY investment exercises Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness	10,062.00	- - 10,062.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 10,062.00 -	10,062.00
42210 48100 To record PY investment extend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- 10,062.00 - -	10,062.00
42210 48100 To record PY investment exercises Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- 10,062.00 - - -	10,062.00
42210 48100 To record PY investment extend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- 10,062.00 - - - - -	- - 10,062.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 10,062.00 - - - - -	- - 10,062.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- 10,062.00 - - - - -	- 10,062.00 - -
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- 10,062.00	10,062.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- 10,062.00	10,062.00
42210 48100 To record PY investment experience of the following states of the	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 10,062.00	10,062.00
42210 48100 To record PY investment expended in A Fund 8 - Ret Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	- 10,062.00	10,062.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) other service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 10,062.00	- 10,062.00
42210 48100 To record PY investment exercises fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Total Country Investment of Indebtedness:	- 10,062.00	10,062.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) other service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 10,062.00	
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	- 10,062.00	
42210 48100 To record PY investment experience of the following state of the following stat	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Total Country Investment of Indebtedness:	- 10,062.00	- - - - - - - - -
42210 48100 To record PY investment experience of the following provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Record del earnings fur Plus: Revenu Revenu Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds	- 10,062.00	10,062.00
42210 48100 To record PY investment experience of the following provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- 10,062.00	- - - - - - - - -
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds	- 10,062.00	- - - - - - - - -
42210 48100 To record PY investment examples of the following state	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournest withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) On Debt (SBE Capital Outlay Bonds)	- 10,062.00	
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Revenu Refunde Premiur Less: Paymer Interest Other S	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournest withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description To service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow To not activity in Fund 8 - Retirement of Indebtedness: The balance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Debt Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The Obet Capital Outlay Bonds)	- 10,062.00	
42210 48100 To record PY investment extended for the following for the following for the following following for the following	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournest withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) On Debt (SBE Capital Outlay Bonds)	- 10,062.00	10,062.00
42210 48100 To record PY investment experience of the following provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description The service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: The balance as provided in prior school year The - License Tag Fees Appropriation (MVLR) The - Interest and Dividends (SBA Sinking Fund Interest Earnings) The on refunded bonds The OBET Capital Outlay Bonds) The OBET Capital Outlay Bonds on Debt (SBE Capital Outlay Bonds) The of Debt Principal (SBE Capital Outlay Bonds) The of Debt Principal (SBE Capital Outlay Bonds) The of Debt Capital Outlay Bonds) The of Debt Capital Outlay Bonds (admin and underwriter fees) The on refunded bonds (admin and underwriter fees)	- 10,062.00	

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Indian River State College

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	expended Plant	<u> </u>	<u> </u>
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 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)		-
	, , ,		
	cond refunding for the 2021-22 fiscal year.		
Fund 8 - Reti Account #	Description		
ACCOUNT #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	335,952.11	
64500	Other Services (Admin Charges - State Treasury)	568.11	
68530 27XXX	Interest Deferred Revenues - Unavailable		403.67
42210	Revenue - License Tag Fees Appropriation (MVLR)		403.67 332,542.65
48100	Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	3,573.90
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
10 100014 00	3-, , ,		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	_
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		-
27XXX 42210 48100	Deferred Revenues - Unavailable - Prior Year	-	-
27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	:
27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	-	:
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	7,536.00	-
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	7,536.00	- - - 7,536.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as	7,536.00	- - 7,536.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	7,536.00	- - 7,536.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	7,536.00	- - 7,536.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Jerument of Indebtedness Description		- - 7,536.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	155,000.00	- - 7,536.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Jerument of Indebtedness Description		- - 7,536.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	155,000.00 9,600.00	- - 7,536.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	155,000.00 9,600.00	- - 7,536.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	155,000.00 9,600.00	_
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	155,000.00 9,600.00	- 162,321.35
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	155,000.00 9,600.00	- 162,321.35 13.61
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	155,000.00 9,600.00	- 162,321.35
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	155,000.00 9,600.00	- 162,321.35 13.61
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Jerment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	155,000.00 9,600.00	- 162,321.35 13.61
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refui	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	155,000.00 9,600.00	- 162,321.35 13.61
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	155,000.00 9,600.00	- 162,321.35 13.61
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliatic Beginning fur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	155,000.00 9,600.00	- 162,321.35 13.61
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: Indicators and the service of the serv	155,000.00 9,600.00	162,321.35 13.61 2,325.50 4,842.46
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenui	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ten of activity in Fund 8 - Retirement of Indebtedness: Indicate the Coach of the C	155,000.00 9,600.00	- 162,321.35 13.61 2,325.50 4,842.46 162,321.35
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliatic Beginning fur Plus: Revenur Revenur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	155,000.00 9,600.00	162,321.35 13.61 2,325.50 4,842.46
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Revenue Revenue Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds	155,000.00 9,600.00	- 162,321.35 13.61 2,325.50 4,842.46 162,321.35
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Revenue Revenue Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	155,000.00 9,600.00	- 162,321.35 13.61 2,325.50 4,842.46 162,321.35
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Revenur Refunde Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds	155,000.00 9,600.00	- 162,321.35 13.61 2,325.50 4,842.46 162,321.35
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	155,000.00 9,600.00	4,842.46 162,321.35 13.61 2,325.50 4,842.46 162,321.35 13.61
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Revenui Refunde Premiur Less: Paymen Interest Other S	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Tot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: The Company of the Compa	155,000.00 9,600.00	4,842.46 162,321.35 13.61 2,325.50 4,842.46 162,321.35 13.61
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year rending cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: The debalance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Debt Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The Obet Capital Outlay Bonds) The Obet Capital Outlay Bonds) The Obet Capital Outlay Bonds of the Obet Capital Outlay Bonds o	155,000.00 9,600.00	4,842.46 162,321.35 13.61 2,325.50 4,842.46 162,321.35 13.61
27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Tot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: The Company of the Compa	155,000.00 9,600.00	4,842.46 162,321.35 13.61 2,325.50 4,842.46 162,321.35 13.61

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Florida Gateway College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	Progrintion		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- -	
	Sale of Bonds - SBE/COBI Bonds		-
No now mone	Premium on Sale of Bonds ey bond issues for the 2021-22 fiscal year.		-
	ot Service Current Bond Refunding		
Account #	Description		
rtooodiit ii	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	risorate interest rayable (emining raina restaute)		
NI=	funding for the 2004 00 final upon		
	funding for the 2021-22 fiscal year. bt Service Advance Bond Refunding		
Account #	Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest i dyabie (offining i una Accidate)		-
No advance b	oond refunding for the 2021-22 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash		
	Accrued Interest Payable	-	-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	77,359.34	
64500	Other Services (Admin Charges - State Treasury)	,	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	88.20	
68530 27XXX	Interest Deferred Revenues - Unavailable	,	62.68 76.830.00
68530 27XXX 42210	Interest	88.20	62.68 76,830.00 554.86
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	88.20	76,830.00
68530 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	88.20	76,830.00
68530 27XXX 42210 48100 To record CC 27XXX 42210	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	88.20	76,830.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	88.20	76,830.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	88.20	76,830.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	88.20	76,830.00
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	88.20 Withheld)	76,830.00 554.86
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiur Less:	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year reduing cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Payments and Dividends (SBA Sinking Fund Interest Earnings) Description Revenue - License Tag Fees Appropriation (MVLR) Description Description Payments of Prior Second Prior Second Prior Year Description Description Description Payments of Prior Second Prior Second Prior Year Description Revenue - License Tag Fees Appropriation (MVLR) Description Descr	88.20 Withheld)	76,830.00 554.86
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 669000 68530 64500 42210 Beginning fur Plus: Revenur Revenur Revenur Revenur Revenur Revenur Resure Pramien Less: Paymen Interest	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noding cash with fiscal agent to payments of refunded bonds escrow Don of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Payment of Debt Principal (SBA Sinking Fund Interest Earnings) Description Description Description Description Payment of Indebtedness: Description Payment of Debt Principal (SBA Sinking Fund Interest Earnings) Description Descript	88.20 Withheld)	76,830.00 554.86
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiur Less: Paymen Interest Other S	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and cativity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and cativity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and cativity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and cativity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and cativity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) ce - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices	88.20 Withheld)	76,830.00 554.86
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 66900 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Revenur Revenur Revenur Revenur Revenur Revenur Refunde Premiur Less: Paymen Interest Other S Paymen	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noding cash with fiscal agent to payments of refunded bonds escrow Don of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Payment of Debt Principal (SBA Sinking Fund Interest Earnings) Description Description Description Description Payment of Indebtedness: Description Payment of Debt Principal (SBA Sinking Fund Interest Earnings) Description Descript	88.20 Withheld)	76,830.00 554.86
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenur Revenur Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR v. D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on By Subsection (d) of the Florida Constitution. Interest on Indebtedness Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: The distribution of the Stephalom of the Stephalom of the Stephalom of Stephal	88.20 Withheld)	76,830.00 554.86

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Lake-Sumter State College

Entries resul	ting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant	<u> </u>	<u>Ol Guill</u>
Account #	Description		
ACCOUNT #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
	t Service Current Bond Refunding		
Account #	<u>Description</u>		
Account #	Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		_
	, , , , , , , , , , , , , , , , , , ,		
No current ref	funding for the 2021-22 fiscal year.		
Fund 8 - Deb	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No och co	and refunding for the 2004 CO feet Live		
	ond refunding for the 2021-22 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	=
No accrued in	nterest for the 2020-21 fiscal year.		-
	•		
Year-end ent	••••	<u>Debit</u>	Credit
Fund 7 - Une	xpended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	- 112 062 64	
	Due to Other Agencies	- 113,063.64 128.91	
64500		113,063.64 128.91	
64500 68530 27XXX	Due to Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	,	91.59
64500 68530 27XXX 42210	Due to Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	128.91	112,290.00
64500 68530 27XXX 42210 48100	Due to 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)	128.91	
64500 68530 27XXX 42210 48100	Due to Other Agencies Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	128.91	112,290.00
27XXX	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	128.91	112,290.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	128.91	112,290.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	128.91	112,290.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	128.91	112,290.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings.	128.91	112,290.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Due to 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) & Barriage State	128.91	112,290.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account #	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description	128.91 Withheld)	112,290.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Curl Account # 64500	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	128.91	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	128.91 Withheld)	112,290.00 810.9€ - -
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	128.91 Withheld)	112,290.00
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account #	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riccle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Curl Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000	Due to 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) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530	Due to 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) Rebb disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530	Due to 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) RebS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as a citicle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530	Due to 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) Rebb disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. **rent Funds - Unrestricted** **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. **rement of Indebtedness** **Description** Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	128.91 Withheld)	112,290.00 810.96
64500 68530 277XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Curl Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as atticle XII, Section 9, Subsection (d) of the Florida Constitution. Perment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Curl Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as atticle XII, Section 9, Subsection (d) of the Florida Constitution. Perment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	128.91 Withheld)	112,290.00 810.96
64500 68530 277XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Curl Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 689000 68530 64500 42210 48100 102XX To record deb	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution. Perment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) St service payments, MVLR withheld for debt service, investment	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY incord amprovided in Air Account # 684500 42210 To record amprovided in Air Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as atticle XII, Section 9, Subsection (d) of the Florida Constitution. Perment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY incomplete each of the second of the second each of t	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as acticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance refur agent.	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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) St service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation	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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Find of activity in Fund 8 - Retirement of Indebtedness:	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation	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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) St service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	128.91 Withheld)	112,290.00 810.96
64500 68530 277XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Curl Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus:	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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Find of activity in Fund 8 - Retirement of Indebtedness:	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Revenue	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: at License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings)	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Revenue Refunde	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and License Tag Fees Appropriation (MVLR) and balance as provided in prior school year and License Tag Fees Appropriation (MVLR) and Interest Earnings) and bond proceeds	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Refunde Premiun	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: at License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings)	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Curl Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premiun Less:	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as eticle XII, Section 9, Subsection (d) of the Florida Constitution. Perment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: de balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) and no refunded bonds	128.91 Withheld)	112,290.00 810.96
64500 68530 277XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Revenue Refunde Premiun Less: Paymen	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and License Tag Fees Appropriation (MVLR) and balance as provided in prior school year and License Tag Fees Appropriation (MVLR) and Interest Earnings) and bond proceeds	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Curl Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premiun Less: Paymen Interest	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Air Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Refunde Premium Less: Paymen Interest Other Sc Paymen	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Outts withheld from MVLR for actual administration fees as Iticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Industrial Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) In on refunded bonds It of Debt Principal (SBE Capital Outlay Bonds) Interest and Dividends escrow agent	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premiun Less: Paymen Interest Other Sc Paymen Dues an	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year and service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year and cash with fiscal agent to payments of refunded bonds escrow Pen of activity in Fund 8 - Retirement of Indebtedness: Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description (MVLR) Description (M	128.91 Withheld)	112,290.00 810.96
64500 68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenue Refunde Premiun Less: Paymen Interest Other Sc Paymen Dues an	Due to 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) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution. Perment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) St service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year and according to the payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: And balance as provided in prior school year Be - License Tag Fees Appropriation (MVLR) Be - Interest and Dividends (SBA Sinking Fund Interest Earnings) Be on refunded bonds At of Debt Principal (SBE Capital Outlay Bonds) Con Debt (SBE Capital Outlay Bonds) Con Debt (SBE Capital Outlay Bonds) Con refunded bonds Con refunded bonds (admin and underwriter fees)	128.91 Withheld)	112,290.00 810.96

State College of Florida, Manatee-Sarasota

Fund 7 11-	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une Account #	expended Plant Description		
ricocani n	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 2021-22 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)		-
No ourront ro	funding for the 2024-22 fined year		
	funding for the 2021-22 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)		-
	bond refunding for the 2021-22 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	triae:	Debit	Credit
		Debit	<u> Orcuit</u>
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	_	
10100	Due from Other Agencies	203,514.56	
64500	Other Services (Admin Charges - State Treasury)	232.04	
68530	Interest		
27///	Deferred Devenues - Unavoilable		161 00
	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		164.88 202.122.00
42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \	Withheld)	164.88 202,122.00 1,459.72
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	202,122.00
42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V 0&DS disbursements, investment earnings, and treasury fees.	Vithheld)	202,122.00
42210 48100 To record CC 27XXX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \	Vithheld) -	202,122.00
42210 48100 To record CC 27XXX 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Nithheld) -	202,122.00
42210 48100 To record CC 27XXX 42210 48100 To record PY	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	202,122.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	Withheld) -	202,122.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Tent Funds - Unrestricted	Withheld) -	202,122.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Terent Funds - Unrestricted Description	-	202,122.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	Vithheld) - 3,078.00	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Terent Funds - Unrestricted Description	-	202,122.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	202,122.00 1,459.72 - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR NO D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR NOADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR N D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	202,122.00 1,459.72 - -
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42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR NOADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR NO D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Lon of activity in Fund 8 - Retirement of Indebtedness: Indebta Description Revenue - Bond Description Roverna - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Refunde Premiur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR NOADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Touchts withheld from MVLR for actual administration fees as a pricticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds m on refunded bonds	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu agent. Revenu Revenu Revenu Refunda Premiur Less: Paymer	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Touchts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and tof Debt Principal (SBE Capital Outlay Bonds)	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR NOADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Touchts withheld from MVLR for actual administration fees as a pricticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds m on refunded bonds	-	202,122.00 1,459.72 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Revenu Refunda Premiur Less: Paymer Interest Other S Paymer	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) and to refunded bonds escrow agent	-	202,122.00 1,459.72 - -
42210 48100 To record CO 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	-	202,122.00 1,459.72 - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Miami Dade College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
	Poscription		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	(g		
No current re	funding for the 2021-22 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	oond refunding for the 2021-22 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	Wine.	Dobit	Cradi
		<u>Debit</u>	Credi
	Programme Plant		
Account # 10100	Description Cash - Cash Disbursements	-	
10100	Due from Other Agencies	1,261,552.23	
64500	Other Services (Admin Charges - State Treasury)	1,438.36	
68530 27XXX	Interest Deferred Revenues - Unavailable		1,022.03
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,252,920.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	9,048.56
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed	-	-
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS	-	-
42210 48100 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
42210 48100 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	:
42210 48100 To record PY investment ea Fund 1 - Cur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	-	:
42210 48100 To record PY investment ea Fund 1 - Cur Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description	19.080.00	:
42210 48100 To record PY investment ea Fund 1 - Cur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	19,080.00	- - 19,080.00
42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as	19,080.00	- - 19,080.00
42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	19,080.00	- - 19,080.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as	19,080.00	19,080.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description	19,080.00	19,080.00
42210 48100 To record PY investment exercises Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	- 19,080.00	- - 19,080.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description	- 19,080.00 - - -	19,080.00
42210 48100 To record PY investment extend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 19,080.00 - - - -	19,080.00
42210 48100 To record PY investment extend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 19,080.00 - - - -	- - 19,080.00
42210 48100 To record PY investment extend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Jerment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 19,080.00 - - - - -	- 19,080.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 19,080.00 - - - - -	- 19,080.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- 19,080.00 - - - - - -	- 19,080.00 - - - -
42210 48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 48100 102XX To record del	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	- 19,080.00 - - - - -	- - 19,080.00 - - - -
42210 48100 To record PY investment experience of the following states of the	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 19,080.00 - - - - -	19,080.0C
42210 48100 To record PY investment experience of the following states of the	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	- 19,080.00	- - 19,080.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Jerment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 19,080.00	- - 19,080.00
42210 48100 To record PY investment exercises fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Jerment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ten of activity in Fund 8 - Retirement of Indebtedness:	- 19,080.00	- - - 19,080.00
42210 48100 To record PY investment exercises fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Jerment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 19,080.00	- - - 19,080.00
42210 48100 To record PY investment experience of the following state of the following stat	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Tound of activity in Fund 8 - Retirement of Indebtedness: The debalance as provided in prior school year The Company of the First Advance of the State	- 19,080.00	- - - - - - - -
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Revenu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tourns withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- 19,080.00	- - - - - - - - -
42210 48100 To record PY investment experience of the following provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Record del earnings fur Plus: Revenu Revenu Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year The License Tag Fees Appropriation (MVLR)	- 19,080.00	- - - - - - - - -
42210 48100 To record PY investment experience of the following provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Record del earnings fur Plus: Revenu Revenu Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tourns withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- 19,080.00	- - - - - - - - -
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year The License Tag Fees Appropriation (MVLR)	- 19,080.00	19,080.00
42210 48100 To record PY investment examples of the following state	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	- 19,080.00	19,080.00
42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Revenu Refunde Premiur Less: Paymer Interest Other S	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournest withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Terement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and transfer of prior year and balance as provided in prior school year Tend of activity in Fund 8 - Retirement of Indebtedness: The debt Description (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Debt Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The Obet Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The Obet (SBE Capital Outlay Bonds)	- 19,080.00	19,080.00
42210 48100 To record PY investment extended for the following for the following for the following following for the following	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	- 19,080.00	19,080.00
42210 48100 To record PY investment experience of the following provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) that or refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	- 19,080.00	- - - - - - - - - - - - - - - - - - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 North Florida College

	ting from bond issuance and refunding:	<u>Debit</u>	Credi
	Description		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
	i i		
Account #	ot Service Advance Bond Refunding Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2021-22 fiscal year.		
	rement of Indebtedness		
Account #	Description		
Account #	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	44,285.25 50.49	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable		35.88
48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR With	held)	43,982.22 317.6
To record CC	2&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	_	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea	•		
Fund 1 - Cur	rent Funds - Unrestricted		
Fund 1 - Cur Account #	rent Funds - Unrestricted Description	669.78	
Fund 1 - Cur	rent Funds - Unrestricted	669.78	669.78
Fund 1 - Cur Account # 64500 42210 To record am	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	669.78	669.78
Fund 1 - Cur Account # 64500 42210 To record am	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	669.78	669.78
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	669.78	669.78
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Prement of Indebtedness Description	669.78	669.78
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	669.78 - -	669.78
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	669.78 - - -	669.78
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	669.78 - - - -	669.78
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- - - - -	669.78
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - -	669.78
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	669.78 - - - - -	669.78
Fund 1 - Cur # Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - - - -	669.78 - - - -
Fund 1 - Cur # Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - - - - -	669.78 - - - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Pescription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Perment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	669.78 - - - - -	669.78 - - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year	- - - - -	669.7t
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year	- - - - - -	669.78
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - - - -	- - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of	- - - - -	- - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and contact of the conta		- - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of	- - - - - -	
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Refunde Premiur	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: at balance as provided in prior school year at License Tag Fees Appropriation (MVLR) at Interest and Dividends (SBA Sinking Fund Interest Earnings)	- - - - - -	669.7t
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and ing cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: The Description Revenue - License Tag Fees Appropriation (MVLR) The Activity in Fund 8 - Retirement of Indebtedness: The Description of Indebtedness of Payments and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest Earnings of Payments of Payments Interest Earnings of Payments Interest Earnin		669.78
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year as - License Tag Fees Appropriation (MVLR) as Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds and refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)		669.78
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: a License Tag Fees Appropriation (MVLR) be Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and ing cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year and License Tag Fees Appropriation (MVLR) and Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent		
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Refunda Premiur Less: Paymer Interest Other S Paymer Dues ar	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: a License Tag Fees Appropriation (MVLR) be Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	669.78	

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Northwest Florida State College

Lillies lesu	lting from hand issuance and refunding:	Debit	Credit
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
N	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interset Current Refunding		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	- -	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	=	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	1 (1 0000 00 0		
	bond refunding for the 2021-22 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued i	nterest for the 2020-21 fiscal year.		_
	,		
Year-end en		<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	188,930.59 243.35	
68530	Interest	245.55	
27XXX	Deferred Revenues - Unavailable		172.91
42210	Revenue - License Tag Fees Appropriation (MVLR)		187,470.17
	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	
	Revenue - Interest and Dividends (Interest Earned on MVLR V 0&DS disbursements, investment earnings, and treasury fees.	Vithheld)	1,530.86
To record CO	· ·	Vithheld)	
27XXX 42210	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	Vithheld) -	
To record CC 27XXX 42210 48100	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Vithheld) -	
To record CC 27XXX 42210 48100 To record PY	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Vithheld) -	
To record CC 27XXX 42210 48100 To record PY investment e	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	Vithheld) -	
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted	Vithheld) -	
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account #	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenert Funds - Unrestricted Description	-	
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,228.00	1,530.86 - -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenert Funds - Unrestricted Description	-	1,530.86 - -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	1,530.86 - -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cui Account # 64500 42210 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	1,530.86 - -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness	-	1,530.86 - -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account #	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	1,530.86 - -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description	3,228.00	
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Hounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	21,000.00 4,020.00 9.13	1,530.86 - -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,228.00 21,000.00 4,020.00	1,530.86 - -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	21,000.00 4,020.00 9.13	1,530.86 - -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	21,000.00 4,020.00 9.13	1,530.86 - - - 3,228.00
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	21,000.00 4,020.00 9.13	1,530.86 - -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cui Account # 64500 42210 To record arr provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	21,000.00 4,020.00 9.13	1,530.86 - - - 3,228.00
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	21,000.00 4,020.00 9.13	1,530.86 - - - 3,228.00 - 24,501.83 2.05
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) St service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	21,000.00 4,020.00 9.13	1,530.86 - - - 3,228.00 - 24,501.83 2.05
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	21,000.00 4,020.00 9.13	1,530.86 - - - 3,228.00 - 24,501.83 2.05
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment and inding cash with fiscal agent to payments of refunded bonds escrow	21,000.00 4,020.00 9.13	1,530.86 - - - 3,228.00 - 24,501.83 2.05
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) St service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	21,000.00 4,020.00 9.13	1,530.86 - - - 3,228.00 - 24,501.83 2.05
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment and inding cash with fiscal agent to payments of refunded bonds escrow	21,000.00 4,020.00 9.13	1,530.86 - - - 3,228.00 - 24,501.83 2.05
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) Description	21,000.00 4,020.00 9.13	1,530.86 - - - 3,228.00 - 24,501.83 2.05 525.25 2,016.57
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: Revenu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	21,000.00 4,020.00 9.13	24,501.83 2.06 525.25 2,016.57 24,501.83
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatin Beginning fur Plus: Revenu Revenu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Disputs withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	21,000.00 4,020.00 9.13	1,530.86 - - - 3,228.00 - 24,501.83 2.05 525.25 2,016.57
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliative Beginning fur Plus: Revenu Revenu Revenu Refundo	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	21,000.00 4,020.00 9.13	1,530.86 24,501.83 2.06 525.26 2,016.57 24,501.83 2.06
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 669000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Revenu Refundo	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: The Company of the Capital Outlay Bonds o	21,000.00 4,020.00 9.13	1,530.86 24,501.83 2.06 525.26 2,016.57 24,501.83 2.06
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Revenu Revenu Revenu Refundd Premiur Less: Paymer	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description The Service Payments of Accrued Interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: The Description of Debt Principal (SBA Sinking Fund Interest Earnings) The Description of Indebtedness: The Description of Indebtedness of Indebtedness: The Description of Indebtedness of Indebtedness: The Description of Indebtedness of Indebtedne	21,000.00 4,020.00 9.13	24,501.83 2.06 525.26 2,016.57 24,501.83 2.06 -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicated the service of t	21,000.00 4,020.00 9.13	2,016.57 24,501.83 2.05 525.26 2,016.90 21,000.00 4,020.00
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: Revenu Refundd Premiur Less: Paymer Interest Other S	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incurts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dist service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	21,000.00 4,020.00 9.13	24,501.83 2.06 525.26 2,016.57 24,501.83 2.06 -
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Payments - Cash Equivalent (SBA) Description Descr	21,000.00 4,020.00 9.13	2,016.57 24,501.83 2.05 525.26 2,016.90 21,000.00 4,020.00
To record CC 27XXX 42210 48100 To record PY investment e Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Acgount # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliative Beginning fur Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incurts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dist service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	21,000.00 4,020.00 9.13	2,016.57 24,501.83 2.05 525.26 2,016.90 21,000.00 4,020.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Palm Beach State College

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	Pagerintian		
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		-
NI=	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	nt Service Current Bond Refunding Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 8 - Del	bt Service Advance Bond Refunding		
Account #	Description Cook with Figure / Service Agents		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	pond refunding for the 2021-22 fiscal year		
	cond refunding for the 2021-22 fiscal year.		
<u>Fund 8 - Ret</u> Account #	irement of Indebtedness Description		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	- 472,676.08	
64500	Other Services (Admin Charges - State Treasury)	714.66	
	Interest		
	Interest		507.00
27XXX	Deferred Revenues - Unavailable		507.80 468 387 11
27XXX 42210		Withheld)	507.80 468,387.11 4,495.83
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	468,387.11
27XXX 42210 48100 To record CC	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	468,387.11
27XXX 42210 48100 To record CC 27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR of D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	Withheld) -	468,387.11
27XXX 42210 48100 To record CC 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Withheld) -	468,387.11
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	468,387.11
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR ' 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	Withheld) -	468,387.11
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	Withheld) -	468,387.11
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account #	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	Withheld) - 9,480.00	468,387.11
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	468,387.11 4,495.83 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as	-	468,387.11 4,495.83 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	468,387.11 4,495.83 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. James of Indebtedness	-	468,387.11 4,495.83 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Jerement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	9,480.00	468,387.11 4,495.83 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Jerement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	9,480.00 132,000.00 25,390.00	468,387.11 4,495.83 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Jirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	9,480.00	468,387.11 4,495.83 - -
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27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 68900 68530 64500 42210 48100 1002XX To record del earnings, rela advance refur agent. Revenur Revenur Revenur Revenur Revenur Revenur Revenur Revenur Revenur Refunde Premiur Less: Paymen Interest Other S Paymen	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) DeS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year and binding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent	9,480.00 132,000.00 25,390.00 57.41	468,387.11 4,495.83 - - - - 154,132.89 12.93 3,301.59 12,736.44 154,132.89 12.93 - - - 132,000.00 25,390.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR ob Description) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and darnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Payment and Dividends (SBA Sinking Fund Interest Earnings) Description Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Description Revenue - License Tag Fees Appropriatio	9,480.00 132,000.00 25,390.00 57.41	468,387.11 4,495.83 - - - - 154,132.89 12.93 3,301.59 12,736.44 154,132.89 12.93 - - - 132,000.00 25,390.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR of National States of Pees and Pees Pees Pees Appropriation (MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: The Description of Debt Principal (SBE Capital Outlay Bonds) The service payments of San Sinking Fund Interest Earnings) The service payments of Retirement of Indebtedness: The Description of Description (MVLR) The service payments of Retirement of Indebtedness: The Description of Description (MVLR) The service of San Sinking Fund Interest Earnings) The Description of Description (MVLR) The service of San Sinking Fund Interest Earnings) The Description of Description (MVLR) The service of San Sinking Fund Interest Earnings) The Description of Description (MVLR) The service of San Sinking Fund Interest Earnings) The Description of Description (MVLR) The service of San Sinking Fund Interest Earnings) The Description of Pees Appropriation (MVLR) The service of San Sinking Fund Interest Earnings) The Carter of San San Sinking Fund Interest Earnings) The	9,480.00 132,000.00 25,390.00 57.41	468,387.11 4,495.83 - - - 9,480.00 9,480.00 154,132.89 12.93 3,301.59

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Pensacola State College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une Account #	expended Plant Description		
Account #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		_
No current re	funding for the 2021-22 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
riocourit ii	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2021-22 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
No seemined in	Accrued Interest Payable		-
No accrued ii	nterest for the 2020-21 fiscal year.		
Year-end en	ries:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements Due from Other Agencies	- 244,376.15	
64500	Other Services (Admin Charges - State Treasury)	278.63	
68530	Interest		
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		197.98 242,704.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR \	Withheld)	1,752.80
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	_	
42210	CO&DS Distributed		
72210			-
48100	Interest on Undistributed CO&DS		-
48100 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
48100 To record PY investment ea	' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
48100 To record PY investment ea Fund 1 - Cur	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted		-
48100 To record PY investment expression 1 - Cur Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description	3.696.00	-
48100 To record PY investment ea Fund 1 - Cur	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted	3,696.00	3,696.00
48100 To record PY investment expend 1 - Curl Account # 64500 42210 To record arm	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Terent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	3,696.00	3,696.00
48100 To record PY investment expended 1 - Curle Account # 64500 42210 To record amprovided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,696.00	3,696.00
48100 To record PY investment expended 1 - Curle Account # 64500 42210 To record amprovided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,696.00	3,696.00
48100 To record PY investment expend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account #	T Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tenet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description	3,696.00	3,696.00
48100 To record PY investment expend 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,696.00	3,696.00
48100 To record PY investment expended 1 - Curle Account # 64500 42210 To record amprovided in A	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Perent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	3,696.00 - - -	3,696.00
48100 To record PY investment expended in Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Perent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,696.00 - - - -	3,696.00
48100 To record PY investment expended in Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Perent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,696.00 - - - - -	3,696.00
48100 To record PY investment expended in Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Perent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,696.00 - - - - - -	3,696.00
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as a particle XII, Section 9, Subsection (d) of the Florida Constitution. Perent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	3,696.00 - - - - -	3,696.00
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as a particle XII, Section 9, Subsection (d) of the Florida Constitution. Perent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	3,696.00 - - - - -	3,696.00
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record dei	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Products withheld from MVLR for actual administration fees as a particle XII, Section 9, Subsection (d) of the Florida Constitution. Perent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	3,696.00 - - - - -	3,696.00
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, relations and the second descriptions are second descriptions are second descriptions and the second descriptions are second descriptions.	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Product withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	3,696.00 - - - - - -	3,696.00
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, relations and the second descriptions are second descriptions are second descriptions and the second descriptions are second descriptions.	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	3,696.00 - - - - -	3,696.00 - - - -
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	3,696.00 - - - - - -	3,696.00
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	3,696.00 - - - - -	3,696.00
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Product withheld from MVLR for actual administration fees as a particle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: Indebtedness:	3,696.00 - - - - -	3,696.00
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning für Plus: Revenu	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Product withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	3,696.00 - - - - -	3,696.00
48100 To record PY investment expended in A Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliative Beginning für Plüs: Revenu Revenu	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Product withheld from MVLR for actual administration fees as a particle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: Indebtedness:	3,696.00 - - - - -	- - - - - - - -
48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Product withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	3,696.00 - - - - -	3,696.00
48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 42210 42210 42210 48100 102XX To record delearnings, relaadvance refu agent. Reconciliatie Beginning fur Plus: Revenu Refunde Premiur Less:	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenues withheld from MVLR for actual administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: Indicated the provided in prior school year Per - License Tag Fees Appropriation (MVLR)	3,696.00 - - - - - -	3,696.00
48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Refunde Premiur Less: Paymer	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Product withheld from MVLR for actual administration fees as a provided in the Florida Constitution. Prement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Outlies between the Foundation of the Florida Constitution. Provided the Florida Constitution. Provided Foundation of the Flo	3,696.00 - - - - - -	- - - - - - - - -
48100 To record PY investment expended in A Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenues withheld from MVLR for actual administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: Indicated the provided in prior school year Per - License Tag Fees Appropriation (MVLR)	3,696.00 - - - - - -	3,696.00
48100 To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu Revenu Revenu Refunda Premiur Less: Paymer Interest Other S Paymer	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as a cricicle XII, Section 9, Subsection (d) of the Florida Constitution. Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Pon of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of th	3,696.00 	3,696.00
48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 42210 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Find 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 Into on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) and to or refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	3,696.00	3,696.00
48100 To record PY investment expended in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 42210 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest and Earnings Investments - Cash Equivalent (SBA) Interest and fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate the Barbon of Barbon o	3,696.00	3,696.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Pasco-Hernando State College

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une Account #	expended Plant Description		
Account #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 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)		-
No current re	funding for the 2021-22 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 b	oond refunding for the 2021-22 fiscal year.		
	irement of Indebtedness		
Account #	Description		
<u> </u>	Cash	-	
No occurred in	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	- 86,408.97	
64500	Other Services (Admin Charges - State Treasury)	289.03	
68530	Interest		
	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		205.37 84 674 38
42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	84,674.38 1,818.25
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	84,674.38
42210 48100 To record CC	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.	Withheld)	84,674.38
42210 48100 To record CC 27XXX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld) -	84,674.38
42210 48100 To record CC 27XXX 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Withheld) -	84,674.38
42210 48100 To record CC 27XXX 42210 48100 To record PY	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) &D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	84,674.38
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	Withheld)	84,674.38
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	Withheld) -	84,674.38
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description	· -	84,674.38
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	Withheld) - 3,834.00	84,674.38
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as	· -	84,674.38 1,818.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	· -	84,674.38 1,818.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	· -	84,674.38 1,818.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on MVLR interest int	3,834.00	84,674.38 1,818.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Jerement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	3,834.00	84,674.38 1,818.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Jirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	3,834.00	84,674.38 1,818.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,834.00 113,000.00 56,870.00	84,674.38 1,818.25 - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Jerment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - -
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Jerment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 3,834.00 - 167,091.62 14.01
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 3,834.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 3,834.00 - 167,091.62 14.01
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 3,834.00 - 167,091.62 14.01
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refui	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Debet Stibutsements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 3,834.00 - 167,091.62 14.01
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent.	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Debet Stibutsements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 3,834.00 - 167,091.62 14.01
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 4210 70 record del earnings, rela advance refulagent. Reconciliation	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and ing cash with fiscal agent to payments of refunded bonds escrow	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 3,834.00 - 167,091.62 14.01
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliation Beginning fur Plus:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR of D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: Tend balance as provided in prior school year	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 3,834.00 - 167,091.62 14.01 2,826.60
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) DeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Part of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 167,091.62 14.01 2,826.60 28,479.80 167,091.62
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 3,834.00 - 167,091.62 14.01 2,826.60
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenur Revenur Refunde	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) DeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Part of activity in Fund 8 - Retirement of Indebtedness: Tend balance as provided in prior school year Tend Coard in MVLR) The coardinates of the cash of	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 167,091.62 14.01 2,826.60 28,479.80 167,091.62
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiur Less:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year normal cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 3,834.00 3,834.00 - 167,091.62 14.01 2,826.60 167,091.62 14.01
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Revenur Revenur Revenur Revenur Refundae Premiur Less: Paymen	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as a ricide XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted Tag Fees Appropriation (MVLR) En Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year En License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds The ODE Principal (SBE Capital Outlay Bonds)	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - - 167,091.62 14.01 2,826.60 28,479.80 167,091.62 14.01 - - - 113,000.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Revenue Revenue Revenue Refundde Premiur Less: Paymen Interest	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 28DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description (MVLR) Descript	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - 3,834.00 3,834.00 - 167,091.62 14.01 2,826.60 167,091.62 14.01
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenu- Revenu- Revenu- Refunde Premiur Less: Paymen Interest Other S Paymen	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) DeScription	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - - 167,091.62 14.01 2,826.60 28,479.80 167,091.62 14.01 - - - 113,000.00 56,870.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue Revenue Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) & De Stroke Stroke Stroke Stroke Stroke Revenue - License Tag Fees Appropriation (MVLR) & Stroke Strok	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - - 167,091.62 14.01 2,826.60 28,479.80 167,091.62 14.01 - - - 113,000.00 56,870.00
42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue Revenue Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: The delance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Debt Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The Obet Capital Outlay Bonds) The Obet Principal (SBE Capital Outlay Bonds) The O	3,834.00 113,000.00 56,870.00 62.23	84,674.38 1,818.25 - - - - 167,091.62 14.01 2,826.60 28,479.80 167,091.62 14.01 - - - 113,000.00 56,870.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Polk State College

Francis	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une Account #	expended Plant Description		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance h	bond refunding for the 2021-22 fiscal year.		
	irement of Indebtedness		
Account #	Description		
Account #	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	194,786.84 222.09	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		157.8
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)		193,454.00
		Withheld)	1,397.12
	0&DS disbursements, investment earnings, and treasury fees.	Withheld)	1,397.12
To record CC	0&DS disbursements, investment earnings, and treasury fees.	Withheld)	1,397.12
	,	Withheld) -	1,397.12
To record CC 27XXX 42210 48100	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	Withheld) -	1,397.12 - -
To record CC 27XXX 42210 48100 To record PY	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	1,397.12 - -
To record CC 27XXX 42210 48100 To record PY investment ea	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	Withheld) -	1,397.12 - -
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	Withheld) -	1,397.12 - -
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description	-	1,397.12 - -
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	Withheld) - 2,946.00	1,397.12 - - 2,946.00
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as	-	-
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Journal of Indebtedness	-	-
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Jerement of Indebtedness Description	-	-
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Journal of Indebtedness	-	-
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arraings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	-
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	-
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Indicated Site of the Florida Constitution. Revenue - License Tag Fees Appropriation fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	-	-
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	-
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	-
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Teeterred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Terment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-
To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) St service payments, MVLR withheld for debt service, investment	-	-
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To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	-
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To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and indicated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	-
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To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Revenue Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: The Description of Indebtedness of Payments of Returnings of Payments of Payments of Returnings of Payments of Paym	-	-
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To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Revenur Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) stricted XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	-	-

St. Johns River State College

i una i one	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	- -	
	Sale of Bonds - SBE/COBI Bonds		-
N	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	t Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
	ot Service Advance Bond Refunding		
Account #	Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No odvor !	and refunding for the 2024-22 field was		
	ond refunding for the 2021-22 fiscal year.		
	Description		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges State Treasury)	147,181.09	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	167.81	
27XXX	Deferred Revenues - Unavailable		119.23
42210	Revenue - License Tag Fees Appropriation (MVLR)		146,174.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	vvitnneia)	1,055.67
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
27XXX 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	į
27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	:
27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	÷
27XXX 42210 48100 To record PY investment ea	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		:
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	- 2,226.00	:
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	2,226.00	2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	2,226.00	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	2,226.00	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	2,226.00	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 2,226.00 -	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- 2,226.00 - -	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- 2,226.00 - - -	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 2,226.00 - - - - -	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- 2,226.00 - - - - - -	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- 2,226.00 - - - - -	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- 2,226.00	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- 2,226.00 - - - - -	2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- 2,226.00 - - - - -	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- 2,226.00 - - - - -	2,226.00 - - - - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 2,226.00 - - - - -	- 2,226.00 - - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 2,226.00	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment teed fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 2,226.00	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	- 2,226.00	- - 2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	- 2,226.00	- - - - - - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	- 2,226.00	- - - - - - - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refunde Premiur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: de balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- 2,226.00	- - - - - - - - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Revenu Refunde Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	- 2,226.00	- - - - - - - - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Revenu Revenu Revenu Refunda Premiur Less: Paymer	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds in on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)	- 2,226.00	- - - - - - - - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Revenu Revenu Refunde Premiur Less: Paymer Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: The description of the Florida Constitution (MVLR) The interest and Dividends (SBA Sinking Fund Interest Earnings) The constitution of Debt Principal (SBE Capital Outlay Bonds) The of Debt Principal (SBE Capital Outlay Bonds) The of Debt Principal (SBE Capital Outlay Bonds) The of Debt Principal (SBE Capital Outlay Bonds)	- 2,226.00	- - - - - - - - - - - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds in on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)	- 2,226.00	- - - - - - - - - - - - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Revenu Refunda Premiur Less: Paymer Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) c - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ts to refunded bonds escrow agent of fees on refunded bonds (admin and underwriter fees)	- 2,226.00	2,226.00
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliation Revenu Revenu Revenu Refunda Premiur Less: Paymer Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: at all balance as provided in prior school year at - License Tag Fees Appropriation (MVLR) at Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year at - License Tag Fees Appropriation (MVLR) be - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) betwices (Admin Charges - SBA) to to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) t on refunded bonds	- 2,226.00	- - - - - - - - - - - - - - - - - -

St. Petersburg College

	lting from bond issuance and refunding: expended Plant	<u>Debit</u>	<u>Credit</u>
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	t Service Current Bond Refunding		
Account #	Description Miscelles agus Principal/Interest Current Refunding		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	3		
	(
	funding for the 2021-22 fiscal year.		
	ot Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	pond refunding for the 2021-22 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	<u>-</u>	
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements		
C4E00	Due from Other Agencies	524,347.78	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	756.27	
27XXX	Deferred Revenues - Unavailable		537.37
42210	Revenue - License Tag Fees Appropriation (MVLR)		519,809.07
48100 To record CC	Revenue - Interest and Dividends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	4,757.61
	•		
27XXX 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
48100	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea	arnings.		
Fund 1 - Cur	rent Funds - Unrestricted		
	Description		
64500	Description Other Services (Admin Charges - DOE)	10,032.00	10 022 02
64500 42210	Description	10,032.00	10,032.00
64500 42210 To record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	10,032.00	10,032.00
64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	10,032.00	10,032.00
64500 42210 To record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	10,032.00	10,032.00
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	94,000.00	10,032.00
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	94,000.00 47,270.00	10,032.00
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	94,000.00	10,032.00
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	94,000.00 47,270.00	10,032.00
provided in A Fund 8 - Reti Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	94,000.00 47,270.00	
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	94,000.00 47,270.00	138,958.93
64500 42210 To record amprovided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	94,000.00 47,270.00	
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	94,000.00 47,270.00	- 138,958.93 11.65
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	94,000.00 47,270.00	- 138,958.93 11.65
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refui	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	94,000.00 47,270.00	- 138,958.93 11.65
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	94,000.00 47,270.00	- 138,958.93 11.65
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refulagent. Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	94,000.00 47,270.00	- 138,958.93 11.65 2,351.18
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refulagent. Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	94,000.00 47,270.00	- 138,958.93 11.65
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	94,000.00 47,270.00	- 138,958.93 11.65 2,351.18
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenur Revenur	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: The delance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings)	94,000.00 47,270.00	138,958.93 11.65 2,351.18 23,672.10
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Revenur Revenur Refunde	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds	94,000.00 47,270.00	138,958.93 11.65 2,351.18 23,672.10 138,958.93
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Revenue Revenue Refunde Premiun	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: The delance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings)	94,000.00 47,270.00	138,958.93 11.65 2,351.18 23,672.10 138,958.93
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refulagent. Reconciliatic Beginning fur Plus: Revenue, Revenue, Refunde, Premiur Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds	94,000.00 47,270.00	138,958.93 11.65 2,351.18 23,672.10 138,958.93
64500 42210 To record amprovided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliation Revenur Revenur Refunde Premiur Less: Paymen Interest	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	94,000.00 47,270.00	23,672.10 138,958.93 23,672.10 138,958.93 11.65 - - 94,000.00 47,270.00
64500 42210 To record amprovided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliation Revenur Revenur Refunde Premiur Less: Paymen Interest Other S	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) ce - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	94,000.00 47,270.00	23,672.10 138,958.93 11.65 2,351.18 23,672.10 138,958.93 11.65
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: The delance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Debt Principal (SBE Capital Outlay Bonds) The Open Principal (SBE Ca	94,000.00 47,270.00	23,672.10 138,958.93 23,672.10 138,958.93 11.65 - - 94,000.00 47,270.00
64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Revenue Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) ce - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	94,000.00 47,270.00	23,672.10 138,958.93 23,672.10 138,958.93 11.65 - - 94,000.00 47,270.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Santa Fe College

	ting from bond issuance and refunding:	<u>Debit</u>	Credit
	xpended Plant		
Account #	<u>Description</u> Cash	<u>-</u>	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	ricordod interest i dyddio (einiailig i diid ricordale)		
	funding for the 2021-22 fiscal year.		
	ot Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for the 2021-22 fiscal year.		
	Paradiction		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	xpended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	349,505.51 398.49	
68530	Interest	390.49	
27XXX	Deferred Revenues - Unavailable		283.15
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)		347,114.00
40100		\/\ithhold\	
To record CO	,	Withheld)	
	&DS disbursements, investment earnings, and treasury fees.	Withheld)	
27XXX	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Withheld) -	2,506.85
27XXX 42210	&DS disbursements, investment earnings, and treasury fees.	Withheld) -	
27XXX 42210 48100 To record PY	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	
27XXX 42210 48100 To record PY	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	
27XXX 42210 48100 To record PY investment ea	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	
27XXX 42210 48100 To record PY investment ea Fund 1 - Curr Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description	-	
27XXX 42210 48100 To record PY investment ea Fund 1 - Curl Account # 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	Withheld) - 5,286.00	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curl Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record am- provided in Ar Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curl Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as a ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, rela advance refur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Tement of Indebtedness:	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, rela advance refur agent. Reconciliatio Beginning fun	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	
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27XXX 42210 48100 To record PY investment earlier Fund 1 - Curre 64500 42210 To record amprovided in Arlier Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record determings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Revenue	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as a ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ten of activity in Fund 8 - Retirement of Indebtedness: Description Description	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Revenue Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as acticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Description Revenue - License Tag Fees Appropriation (MVLR) Description	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Revenue Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as a ticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ten of activity in Fund 8 - Retirement of Indebtedness: Description Description	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, relaadvance refur agent. Reconciliation Beginning fun Plus: Revenue Refunde Premium Less: Paymen	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as eticle XII, Section 9, Subsection (d) of the Florida Constitution. Perment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description Payments and Dividends (SBA Sinking Fund Interest Earnings) Carlot of Debt Principal (SBE Capital Outlay Bonds)	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curn Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: Revenue Refunde Premium Less: Paymen Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as eticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: at License Tag Fees Appropriation (MVLR) License Tag Fee	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Refunde Premium Less: Paymen Interest Other Se	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in Fund 8 - Retirement of Indebtedness: Description Per de License Tag Fees Appropriation (MVLR) Description (MV	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ear Fund 1 - Curit 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Refunde Premium Less: Paymen Interest Other Se Paymen	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as eticle XII, Section 9, Subsection (d) of the Florida Constitution. Pement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: at License Tag Fees Appropriation (MVLR) License Tag Fee	-	2,506.85 - -
27XXX 42210 48100 To record PY investment ea Fund 1 - Curi Account # 64500 42210 To record amprovided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record detearnings, rela advance refur agent. Reconciliation Beginning fun Plus: Revenue Revenue Refunde Premium Less: Paymen Interest Other Se Paymen Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Pent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution. Perment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service Payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in Fund 8 - Retirement of Indebtedness: In on factivity in Fund 8 - Retirement of Indebtedness: In on refunded bonds It of Debt Principal (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds)	-	2,506.85 - -

Seminole State College of Florida

	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 2021-22 fiscal year.		
Fund 8 - Dek	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable (Sinking Fund Accruals)		_
No current re	funding for the 2021-22 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	oond refunding for the 2021-22 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No operued in	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	-	
	Due from Other Agencies	360,191.67	
64500	Other Services (Admin Charges - State Treasury)	540.97	
68530	Interest		004.00
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		384.39 356,945.08
48100	Revenue - Interest and Dividends (Interest Earned on MVLR)	Nithheld)	3,403.17
	D&DS disbursements, investment earnings, and treasury fees.		0, 100.11
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		
	Interest on Undistributed COSDS		-
	Interest on Undistributed CO&DS Deferred Revenues - Unavailable CO&DS disbursements and		-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY investment ear	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
investment ea	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Frent Funds - Unrestricted		-
To record PY investment ex Fund 1 - Cur Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description	7 176 00	
To record PY investment ex Fund 1 - Cur Account # 64500	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	7,176.00	7.176 00
To record PY investment ex Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description	7,176.00	7,176.00
To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record arr	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	7,176.00	7,176.00
To record PY investment expended 1 - Curl Account # 64500 42210 To record amprovided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	7,176.00	7,176.00
To record PY investment expended a count # 64500 42210 To record amprovided in A Fund 8 - Ret	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Trement of Indebtedness	7,176.00	7,176.00
To record PY investment expended at Count # 64500 42210 To record amprovided in A Fund 8 - Ret Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Trement of Indebtedness Description		7,176.00
To record PY investment expended at 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Trement of Indebtedness	7,176.00 96,000.00 20,650.00	7,176.00
To record PY investment expended and the following states of the following sta	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Trement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	96,000.00	7,176.00
To record PY investment expended and the following states of the following sta	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Trement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	96,000.00 20,650.00	7,176.00
To record PY investment expended and the following states of the following sta	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Trement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	96,000.00 20,650.00 42.56	7,176.00
To record PY investment er Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	96,000.00 20,650.00 42.56	_
To record PY investment expended for the following states of the following sta	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	96,000.00 20,650.00 42.56	- 114,278.92
To record PY investment expended in Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	96,000.00 20,650.00 42.56	- 114,278.92 9.58
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	96,000.00 20,650.00 42.56	7,176.00 7,176.00 114,278.92 9.58 2,404.06
To record PY investment expended in Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record dei	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	96,000.00 20,650.00 42.56	- 114,278.92 9.58
To record PY investment expended in Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu	Description Outler Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	96,000.00 20,650.00 42.56	- 114,278.92 9.58
To record PY investment expended in Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	96,000.00 20,650.00 42.56	- 114,278.92 9.58
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of the Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	96,000.00 20,650.00 42.56	- 114,278.92 9.58
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Trement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Total Cash Cash Cash Cash Cash Cash Cash Cash	96,000.00 20,650.00 42.56	- 114,278.92 9.58 2,404.06
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of the Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	96,000.00 20,650.00 42.56	- 114,278.92 9.58
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Trement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Total Cash Cash Cash Cash Cash Cash Cash Cash	96,000.00 20,650.00 42.56	- 114,278.92 9.58 2,404.06
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning für Plus: Revenu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of th	96,000.00 20,650.00 42.56	- 114,278.92 9.58 2,404.06
To record PY investment expenses from 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenue Revenue Revenue Refunder	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Tot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: The debalance as provided in prior school year The License Tag Fees Appropriation (MVLR) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings)	96,000.00 20,650.00 42.56	114,278.92 9.58 2,404.06 10,358.61 114,278.92
To record PY investment expenses from 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Refunde Premiur	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest of prior year and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	96,000.00 20,650.00 42.56	114,278.92 9.58 2,404.06 10,358.61 114,278.92
To record PY investment expenses from 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenu Refunde Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) oth service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds	96,000.00 20,650.00 42.56	10,358.61 114,278.92 9.58 2,404.06
To record PY investment expenses from 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Revenue Refunda Premiur Less: Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year The - License Tag Fees Appropriation (MVLR) The - Interest and Dividends (SBA Sinking Fund Interest Earnings) The of Debt Principal (SBE Capital Outlay Bonds)	96,000.00 20,650.00 42.56	10,358.61 114,278.92 9.58 2,404.06 114,278.92 9.58 -
To record PY investment experience of the second of the se	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Destricted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: The balance as provided in prior school year Description Payments - Cash Equivalent (SBA) Description The service payments of service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow To of activity in Fund 8 - Retirement of Indebtedness: The balance as provided in prior school year Description Payments to Refund Bonds The service payments of service as a	96,000.00 20,650.00 42.56	10,358.61 114,278.92 9.58 2,404.06 114,278.92 9.58 - - 96,000.00 20,650.00
To record PY investment experience of the following investment experience of the following investment experience of the following in the following in the following in the following interest of the following interest of the following investment experience of the following interest of the following intere	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: The balance as provided in prior school year The company of the Principal (SBE Capital Outlay Bonds) The of Debt (SBE Capital Outlay Bonds)	96,000.00 20,650.00 42.56	10,358.61 114,278.92 9.58 2,404.06 114,278.92 9.58 - - 96,000.00 20,650.00
To record PY investment expenses from 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliative Revenu Refunde Premiur Less: Paymer Interest Other S Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds no on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	96,000.00 20,650.00 42.56	10,358.61 114,278.92 9.58 2,404.06 114,278.92 9.58 - - 96,000.00 20,650.00
To record PY investment expended in A Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record deearnings, relaadvance refu agent. Reconciliatie Beginning fur Plus: Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Dues ar	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Find balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds At of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) this to refunded bonds escrow agent	96,000.00 20,650.00 42.56	10,358.61 114,278.92 9.58 2,404.06 114,278.92 9.58 -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 South Florida State College

Entries resul	lting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant	<u>=</u>	<u> </u>
Account #	Description		
riccount #	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 2021-22 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	_	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	(
	funding for the 2021-22 fiscal year.		
	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance h	oond refunding for the 2021-22 fiscal year.		
	•		
	Proprietion		
Account #	<u>Description</u> Cash	_	
	Accrued Interest Payable	-	-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	rine.	Debit	Credit
	••••	Debit	Credit
	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	114 650 50	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	114,650.50 130.72	
64500 68530	Due from Other Agencies Other Services (Admin Charges - State Treasury) Interest	114,650.50 130.72	
68530 27XXX	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable		92.88
68530 27XXX 42210	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	130.72	113,866.00
68530 27XXX 42210 48100	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	130.72	
68530 27XXX 42210 48100	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	130.72	113,866.00
68530 27XXX 42210 48100 To record CC 27XXX	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 8&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	130.72	113,866.00
68530 27XXX 42210 48100 To record CC 27XXX 42210	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	130.72	113,866.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	130.72	113,866.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	130.72	113,866.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	130.72	113,866.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted	130.72	113,866.00
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account #	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description	Withheld)	113,866.00
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	Withheld)	113,866.00 822.34 - -
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	Withheld)	113,866.00 822.34 - -
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	Withheld)	113,866.00 822.34 - -
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	Withheld)	113,866.00 822.34 - -
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	113,866.00 822.34 - -
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68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record det earnings, rela advance refural advance refura	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	Withheld)	113,866.00 822.34 - -
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 To record det earnings, rela advance reful agent. Reconciliatic Beginning fur Plus: Revenur Refunde Premiun Less:	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) DeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description License Tag Fees Appropriation (MVLR) Li	Withheld)	113,866.00 822.34 - -
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refun agent. Revenur Revenur Revenur Refunde Premiun Less: Paymen	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year a - License Tag Fees Appropriation (MVLR) a - Interest and Dividends (SBA Sinking Fund Interest Earnings) and to Debt Principal (SBE Capital Outlay Bonds)	Withheld)	113,866.00 822.34 - -
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 669000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Revenur Refunde Premiun Less: Paymen Interest	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Don of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on or refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	Withheld)	113,866.00 822.34 - -
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde Premiun Less: Paymen Interest Other So	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year and proceeds of accrued interest, and transfer of prior year and bis activity in Fund 8 - Retirement of Indebtedness: The Description of activity in Fund 8 - Retirement of Indebtedness: The Description of Indebtedness and transfer of Prior year and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Interest and Dividends (SBA Sinking Fund Interest Earnings) The Debt Principal (SBE Capital Outlay Bonds) The Open Transpart of Principal (SBE Capital Outlay Bonds) The Open Transpart of Principal (SBE Capital Outlay Bonds) The Open Transpart of Principal (SBE Capital Outlay Bonds) The Open Transpart of Principal (SBE Capital Outlay Bonds) The Open Transpart of Principal (SBE Capital Outlay Bonds) The Open Transpart of Princip	Withheld)	113,866.00 822.34 - -
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde Premiun Less: Paymen Interest Other Sr Paymen	Other Services (Admin Charges - State Treasury) 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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Don of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on or refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	Withheld)	113,866.00 822.34 - -
68530 27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance reful agent. Reconciliatic Beginning fur Plus: Revenur Revenur Refunde Premiun Less: Paymen Interest Other Sc Paymen Dues ar	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments of refunded bonds and on refunded bonds services (Admin Charges - SBA) to	Withheld)	113,866.00 822.34 - -

Tallahassee Community College

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une Account #	expended Plant Description		
7 tooodiit #	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 2021-22 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)		-
No current re	funding for the 2021-22 fiscal year.		
Account #	bt Service Advance Bond Refunding Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	pond refunding for the 2021-22 fiscal year.		
	•		
	Proprietion		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
04500	Due from Other Agencies	230,829.84	
64500	Other Services (Admin Charges - State Treasury)	546.40	
68530	Interest		
	Interest Deferred Revenues - Unavailable		388.25
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)	(Alish books)	227,550.68
27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	
27XXX 42210 48100	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)	227,550.68
27XXX 42210 48100 To record CC 27XXX	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR of D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Withheld) -	227,550.68
27XXX 42210 48100 To record CC 27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR of D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	Withheld) -	227,550.68
27XXX 42210 48100 To record CC 27XXX 42210 48100	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR of D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Withheld) -	227,550.68
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	227,550.68
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	227,550.68
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR ' 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	Withheld) -	227,550.68
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	Withheld) - 7,248.00	227,550.68 3,437.31 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	227,550.68
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	-	227,550.68 3,437.31 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	227,550.68 3,437.31 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as	-	227,550.68 3,437.31 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Jerement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	-	227,550.68 3,437.31 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Jerement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	7,248.00 162,000.00 90,380.00	227,550.68 3,437.31 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Jirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	7,248.00	227,550.68 3,437.31 - -
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Jerement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	7,248.00 162,000.00 90,380.00 92.52	227,550.68 3,437.31 - -
27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Jerment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,248.00 162,000.00 90,380.00 92.52	227,550.68 3,437.31 - - - 7,248.00
27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	7,248.00 162,000.00 90,380.00 92.52	227,550.68 3,437.31 - - 7,248.00
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27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Revenur Revenur Revenur Revenur Refunde Premiur Less: Paymen Interest Other S Paymen	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR) DeS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year and binding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) ats to refunded bonds escrow agent	7,248.00 162,000.00 90,380.00 92.52	227,550.68 3,437.31 - - - 7,248.00 7,248.00 - 248,401.32 20.83 4,050.37 45,254.58 248,401.32 20.83 - - - 162,000.00 90,380.00
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27XXX 42210 48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenue Revenue Refunde Premiur Less: Paymen Interest Other S Paymen Dues ar	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR of National States of Pees and Pees Pees Pees Appropriation (MVLR) Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: The Description of Debt Principal (SBE Capital Outlay Bonds) The service payments of San Sinking Fund Interest Earnings) The service payments of Retirement of Indebtedness: The Description of Description (MVLR) The service payments of Retirement of Indebtedness: The Description of Description (MVLR) The service of San Sinking Fund Interest Earnings) The Description of Description (MVLR) The service of San Sinking Fund Interest Earnings) The Description of Description (MVLR) The service of San Sinking Fund Interest Earnings) The Description of Description (MVLR) The service of San Sinking Fund Interest Earnings) The Description of Description (MVLR) The service of San Sinking Fund Interest Earnings) The Description of Pees Appropriation (MVLR) The service of San Sinking Fund Interest Earnings) The Carter of San San Sinking Fund Interest Earnings) The	7,248.00 162,000.00 90,380.00 92.52	227,550.68 3,437.31 - - - 7,248.00 7,248.00 - 248,401.32 20.83 4,050.37 45,254.58 248,401.32 20.83 - - - 162,000.00 90,380.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Valencia College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	Pagerintian		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 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)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 8 - Del	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	. 135.3325100t i ajabio (Oliming i ana Addidalo)		-
No advance b	oond refunding for the 2021-22 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	=	_
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	wine.	Dobit	Cradit
		<u>Debit</u>	Credit
	Programme Plant		
Account # 10100	Description Cash - Cash Disbursements	-	
	Due from Other Agencies	876,297.30	
64500	Other Services (Admin Charges - State Treasury)	1,228.94	
68530 27XXX	Interest Deferred Revenues - Unavailable		873.23
	Revenue - License Tag Fees Appropriation (MVLR)		868,921.90
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	868,921.90 7,731.11
48100	• ,	Withheld)	,
27XXX	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Withheld)	,
48100 To record CC 27XXX 42210	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	Withheld)	,
48100 To record CC 27XXX 42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	Withheld) -	,
48100 To record CC 27XXX 42210 48100 To record PY	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	,
48100 To record CC 27XXX 42210 48100 To record PY investment ea	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	Withheld) -	,
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur	Revenue - Interest and Dividends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	Withheld)	,
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500	Revenue - Interest and Dividends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	Withheld) - 16,302.00	7,731.11 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	· -	7,731.11 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	· -	7,731.11 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as	· -	,
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti	Revenue - Interest and Dividends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	· -	7,731.11 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	16,302.00	7,731.11 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	16,302.00 136,000.00 68,920.00	7,731.11 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	16,302.00	7,731.11 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 689000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	16,302.00 136,000.00 68,920.00 75.08	7,731.11
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - -
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - - - 16,302.00
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del	Revenue - Interest and Dividends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - - - 16,302.00 - 201,576.10 16.90
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Revenue - Interest and Dividends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - - - 16,302.00 - 201,576.10 16.90
48100 To record CC 27XXX 42210 48100 To record PY investment ea Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refui	Revenue - Interest and Dividends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - - - 16,302.00 - 201,576.10 16.90
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent.	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and inding cash with fiscal agent to payments of refunded bonds escrow	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - - - 16,302.00 - 201,576.10 16.90
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation	Revenue - Interest and Dividends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Sounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ot service payments, MVLR withheld for debt service, investment and of activity in Fund 8 - Retirement of Indebtedness:	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - - - 16,302.00 16,302.00 3,402.08
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and inding cash with fiscal agent to payments of refunded bonds escrow	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - - - 16,302.00 - 201,576.10 16.90
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refur agent. Reconciliation Beginning fur Plus: Revenur	Revenue - Interest and Dividends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - - 16,302.00 16,302.00 201,576.10 34,514.18 201,576.10
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliatic Beginning fur Plus: Revenur Revenur	Revenue - Interest and Dividends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - - - 16,302.00 - 201,576.10 16.90 3,402.08
48100 To record CC 27XXX 42210 48100 To record PY investment ex Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation Beginning fur Plus: Revenur Revenur Refunde	Revenue - Interest and Dividends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	16,302.00 136,000.00 68,920.00 75.08	7,731.11 - - 16,302.00 16,302.00 201,576.10 34,514.18 201,576.10
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