

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Eastern Florida State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	420,455.80	
	Due from Other Agencies	3,319.65	
64500	Other Services (Admin Charges - State Treasury)	360.06	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		3,319.65
42210	Revenue - License Tag Fees Appropriation (MVLRL)		419,796.48
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,019.38
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	30,696.30	
42210	CO&DS Distributed		30,223.69
48100	Interest on Undistributed CO&DS		472.61
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,487.10	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,487.10
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	62,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	8,644.79	
64500	SBA Sinking Fund Administration Fees	21.17	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		68,210.58
48100	SBA Sinking Fund Earnings	-	12.98
102XX	Investments - Cash Equivalent (SBA)		2,442.40
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			4,921.29
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		68,210.58
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		12.98
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		62,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		8,644.79
	Other Services (Admin Charges - SBA)		21.17
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>2,478.89</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016**

Broward College

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	498,536.19	
	Due from Other Agencies	7,494.06	
64500	Other Services (Admin Charges - State Treasury)	812.82	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		7,494.06
42210	Revenue - License Tag Fees Appropriation (MVLRL)		497,047.78
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,301.23
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	83,220.56	
42210	CO&DS Distributed		82,118.43
48100	Interest on Undistributed CO&DS		1,102.13
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,902.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		16,902.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	501,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	92,229.07	
64500	SBA Sinking Fund Administration Fees	178.04	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		573,579.39
48100	SBA Sinking Fund Earnings	-	109.11
102XX	Investments - Cash Equivalent (SBA)		19,718.61
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			50,111.50
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		573,579.39
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		109.11
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		501,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		92,229.07
	Other Services (Admin Charges - SBA)		178.04
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>30,392.89</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
College of Central Florida**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	142,056.67	
	Due from Other Agencies	1,290.25	
64500	Other Services (Admin Charges - State Treasury)	139.94	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		1,290.25
42210	Revenue - License Tag Fees Appropriation (MVLRL)		141,800.41
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		396.20
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	14,658.83	
42210	CO&DS Distributed		14,471.73
48100	Interest on Undistributed CO&DS		187.10
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,910.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,910.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	46,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	3,403.89	
64500	SBA Sinking Fund Administration Fees	14.88	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		47,935.42
48100	SBA Sinking Fund Earnings	-	9.12
102XX	Investments - Cash Equivalent (SBA)		1,474.23
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			1,919.53
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		47,935.42
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		9.12
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		46,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		3,403.89
	Other Services (Admin Charges - SBA)		14.88
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>445.30</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Chipola College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	5,578.92	
	Due from Other Agencies	544.14	
64500	Other Services (Admin Charges - State Treasury)	59.02	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		544.14
42210	Revenue - License Tag Fees Appropriation (MVLRL)		5,470.85
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		167.09
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	2,344.31	
42210	CO&DS Distributed		2,276.52
48100	Interest on Undistributed CO&DS		67.79
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,227.24	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,227.24
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	70,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	5,186.88	
64500	SBA Sinking Fund Administration Fees	22.67	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		73,034.58
48100	SBA Sinking Fund Earnings	-	13.89
102XX	Investments - Cash Equivalent (SBA)		2,161.08
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			2,842.00
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		73,034.58
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		13.89
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		70,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		5,186.88
	Other Services (Admin Charges - SBA)		22.67
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>680.92</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Daytona State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	95,090.36	
	Due from Other Agencies	3,937.24	
64500	Other Services (Admin Charges - State Treasury)	427.04	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		3,937.24
42210	Revenue - License Tag Fees Appropriation (MVLRL)		94,308.37
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,209.03
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	12,943.19	
42210	CO&DS Distributed		12,382.66
48100	Interest on Undistributed CO&DS		560.53
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,880.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		8,880.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	410,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	89,300.00	
64500	SBA Sinking Fund Administration Fees	151.73	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		488,811.63
48100	SBA Sinking Fund Earnings	-	92.99
102XX	Investments - Cash Equivalent (SBA)		10,547.11
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			45,154.10
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		488,811.63
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		92.99
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		410,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		89,300.00
	Other Services (Admin Charges - SBA)		151.73
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>34,606.99</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Florida SouthWestern State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	62,403.75	
	Due from Other Agencies	2,064.39	
64500	Other Services (Admin Charges - State Treasury)	223.91	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		2,064.39
42210	Revenue - License Tag Fees Appropriation (MVLRL)		61,993.74
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		633.92
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	11,734.10	
42210	CO&DS Distributed		11,440.20
48100	Interest on Undistributed CO&DS		293.90
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,656.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,656.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	167,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	78,176.52	
64500	SBA Sinking Fund Administration Fees	74.66	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		240,521.09
48100	SBA Sinking Fund Earnings	-	45.75
102XX	Investments - Cash Equivalent (SBA)		4,684.34
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			39,612.43
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		240,521.09
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		45.75
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		167,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		78,176.52
	Other Services (Admin Charges - SBA)		74.66
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>34,928.09</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Florida State College at Jacksonville**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	328,132.47	
	Due from Other Agencies	7,392.97	
64500	Other Services (Admin Charges - State Treasury)	801.85	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		7,392.97
42210	Revenue - License Tag Fees Appropriation (MVLRL)		326,664.13
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,270.19
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	45,176.48	
42210	CO&DS Distributed		44,123.96
48100	Interest on Undistributed CO&DS		1,052.52
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,674.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		16,674.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	628,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	115,721.28	
64500	SBA Sinking Fund Administration Fees	223.18	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		718,991.04
48100	SBA Sinking Fund Earnings	-	136.77
102XX	Investments - Cash Equivalent (SBA)		24,816.65
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			62,966.10
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		718,991.04
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		136.77
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		628,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		115,721.28
	Other Services (Admin Charges - SBA)		223.18
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>38,149.45</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Florida Keys Community College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	20,157.65	
	Due from Other Agencies	316.57	
64500	Other Services (Admin Charges - State Treasury)	34.34	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		316.57
42210	Revenue - License Tag Fees Appropriation (MVLRL)		20,094.77
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		97.22
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	2,828.13	
42210	CO&DS Distributed		2,783.06
48100	Interest on Undistributed CO&DS		45.07
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	714.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		714.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	25,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	1,837.02	
64500	SBA Sinking Fund Administration Fees	8.09	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		26,062.06
48100	SBA Sinking Fund Earnings	-	4.96
102XX	Investments - Cash Equivalent (SBA)		778.09
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			1,014.13
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		26,062.06
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		4.96
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		25,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		1,837.02
	Other Services (Admin Charges - SBA)		8.09
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>236.04</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Gulf Coast State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	13,942.05	
	Due from Other Agencies	1,359.97	
64500	Other Services (Admin Charges - State Treasury)	147.50	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		1,359.97
42210	Revenue - License Tag Fees Appropriation (MVLRL)		13,671.94
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		417.61
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	4,973.44	
42210	CO&DS Distributed		4,810.20
48100	Interest on Undistributed CO&DS		163.24
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,067.26	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,067.26
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	175,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	12,913.17	
64500	SBA Sinking Fund Administration Fees	56.66	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		182,536.47
48100	SBA Sinking Fund Earnings	-	34.72
102XX	Investments - Cash Equivalent (SBA)		5,398.64
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			7,075.93
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		182,536.47
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		34.72
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		175,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		12,913.17
	Other Services (Admin Charges - SBA)		56.66
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>1,677.29</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Hillsborough Community College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	426,841.24	
	Due from Other Agencies	5,251.43	
64500	Other Services (Admin Charges - State Treasury)	569.58	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		5,251.43
42210	Revenue - License Tag Fees Appropriation (MVLRL)		425,798.24
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,612.58
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	60,140.85	
42210	CO&DS Distributed		59,385.64
48100	Interest on Undistributed CO&DS		755.21
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,844.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		11,844.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	295,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	64,500.00	
64500	SBA Sinking Fund Administration Fees	109.25	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		351,957.76
48100	SBA Sinking Fund Earnings	-	66.95
102XX	Investments - Cash Equivalent (SBA)		7,584.54
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			32,608.57
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		351,957.76
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		66.95
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		295,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		64,500.00
	Other Services (Admin Charges - SBA)		109.25
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>25,024.03</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Indian River State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	41,732.55	
	Due from Other Agencies	3,702.07	
64500	Other Services (Admin Charges - State Treasury)	401.53	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		3,702.07
42210	Revenue - License Tag Fees Appropriation (MVLRL)		40,997.27
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,136.81
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	15,532.74	
42210	CO&DS Distributed		15,057.04
48100	Interest on Undistributed CO&DS		475.70
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,349.60	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		8,349.60
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	440,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	69,926.34	
64500	SBA Sinking Fund Administration Fees	154.23	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		496,876.46
48100	SBA Sinking Fund Earnings	-	94.52
102XX	Investments - Cash Equivalent (SBA)		13,109.59
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			36,319.99
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		496,876.46
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		94.52
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		440,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		69,926.34
	Other Services (Admin Charges - SBA)		154.23
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>23,210.40</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Florida Gateway College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	69,831.52	
	Due from Other Agencies	470.88	
64500	Other Services (Admin Charges - State Treasury)	51.07	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		470.88
42210	Revenue - License Tag Fees Appropriation (MVLRL)		69,738.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		144.59
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	10,173.16	
42210	CO&DS Distributed		10,101.96
48100	Interest on Undistributed CO&DS		71.20
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,062.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,062.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Lake-Sumter State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	35,707.35	
	Due to Other Agencies	587.92	
64500	Other Services (Admin Charges - State Treasury)	63.77	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		587.92
42210	Revenue - License Tag Fees Appropriation (MVLRL)		35,590.58
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		180.54
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	5,657.08	
42210	CO&DS Distributed		5,574.51
48100	Interest on Undistributed CO&DS		82.57
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,326.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,326.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	42,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	7,801.92	
64500	SBA Sinking Fund Administration Fees	14.95	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		48,150.09
48100	SBA Sinking Fund Earnings	-	9.16
102XX	Investments - Cash Equivalent (SBA)		1,657.62
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			4,238.01
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		48,150.09
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		9.16
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		42,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		7,801.92
	Other Services (Admin Charges - SBA)		14.95
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>2,580.39</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016**

State College of Florida, Manatee-Sarasota

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Unexpended Plant</u>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
<u>Fund 8 - Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
<u>Fund 8 - Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
<u>Fund 8 - Retirement of Indebtedness</u>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Unexpended Plant</u>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	216,596.07	
	Due from Other Agencies	1,460.51	
64500	Other Services (Admin Charges - State Treasury)	158.41	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		1,460.51
42210	Revenue - License Tag Fees Appropriation (MVLRL)		216,306.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		448.48
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	31,926.42	
42210	CO&DS Distributed		31,702.96
48100	Interest on Undistributed CO&DS		223.46
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 1 - Current Funds - Unrestricted</u>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,294.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,294.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 8 - Retirement of Indebtedness</u>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016**

Miami Dade College

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	1,661,623.36	
	Due from Other Agencies	12,282.60	
64500	Other Services (Admin Charges - State Treasury)	1,332.19	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		12,282.60
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,659,183.88
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,771.67
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	232,688.46	
42210	CO&DS Distributed		230,806.12
48100	Interest on Undistributed CO&DS		1,882.34
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	27,702.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		27,702.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	132,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	24,105.55	
64500	SBA Sinking Fund Administration Fees	46.89	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		151,059.96
48100	SBA Sinking Fund Earnings	-	28.74
102XX	Investments - Cash Equivalent (SBA)		5,063.74
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			13,102.71
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		151,059.96
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		28.74
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		132,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		24,105.55
	Other Services (Admin Charges - SBA)		46.89
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>8,038.97</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
North Florida Community College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	44,041.20	
	Due from Other Agencies	296.97	
64500	Other Services (Admin Charges - State Treasury)	32.21	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		296.97
42210	Revenue - License Tag Fees Appropriation (MVLRL)		43,982.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		91.19
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	6,040.59	
42210	CO&DS Distributed		5,998.31
48100	Interest on Undistributed CO&DS		42.28
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	669.78	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		669.78
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Northwest Florida State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	168,445.06	
	Due from Other Agencies	1,431.25	
64500	Other Services (Admin Charges - State Treasury)	155.23	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		1,431.25
42210	Revenue - License Tag Fees Appropriation (MVLRL)		168,160.80
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		439.49
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	12,707.81	
42210	CO&DS Distributed		12,504.05
48100	Interest on Undistributed CO&DS		203.76
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,228.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,228.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	34,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	10,176.72	
64500	SBA Sinking Fund Administration Fees	13.44	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		43,290.37
48100	SBA Sinking Fund Earnings	-	8.24
102XX	Investments - Cash Equivalent (SBA)		891.55
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			5,259.88
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		43,290.37
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		8.24
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		34,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		10,176.72
	Other Services (Admin Charges - SBA)		13.44
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>4,368.33</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Palm Beach State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	154,153.90	
	Due from Other Agencies	4,429.40	
64500	Other Services (Admin Charges - State Treasury)	480.42	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		4,429.40
42210	Revenue - License Tag Fees Appropriation (MVLRL)		153,274.17
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,360.15
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	38,504.03	
42210	CO&DS Distributed		37,863.58
48100	Interest on Undistributed CO&DS		640.45
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,990.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		9,990.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	385,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	108,177.26	
64500	SBA Sinking Fund Administration Fees	149.17	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		480,548.33
48100	SBA Sinking Fund Earnings	-	91.41
102XX	Investments - Cash Equivalent (SBA)		12,686.69
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			56,430.17
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		480,548.33
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		91.41
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		385,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		108,177.26
	Other Services (Admin Charges - SBA)		149.17
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>43,743.48</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016**

Pasco-Hernando Community College

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	112,583.44	
	Due from Other Agencies	1,944.68	
64500	Other Services (Admin Charges - State Treasury)	210.92	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		1,944.68
42210	Revenue - License Tag Fees Appropriation (MVLRL)		112,197.20
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		597.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	13,036.84	
42210	CO&DS Distributed		12,778.92
48100	Interest on Undistributed CO&DS		257.92
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,386.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,386.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	90,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	88,150.00	
64500	SBA Sinking Fund Administration Fees	54.58	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		175,816.80
48100	SBA Sinking Fund Earnings	-	33.45
102XX	Investments - Cash Equivalent (SBA)		2,354.33
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			44,253.78
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		175,816.80
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		33.45
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		90,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		88,150.00
	Other Services (Admin Charges - SBA)		54.58
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>41,899.45</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Pensacola State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	97,955.63	
	Due from Other Agencies	2,922.68	
64500	Other Services (Admin Charges - State Treasury)	317.00	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		2,922.68
42210	Revenue - License Tag Fees Appropriation (MVLRL)		97,375.15
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		897.48
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	13,112.94	
42210	CO&DS Distributed		12,696.85
48100	Interest on Undistributed CO&DS		416.09
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,591.78	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,591.78
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	275,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	50,696.15	
64500	SBA Sinking Fund Administration Fees	97.80	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		315,068.40
48100	SBA Sinking Fund Earnings	-	59.94
102XX	Investments - Cash Equivalent (SBA)		10,665.61
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			27,484.03
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		315,068.40
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		59.94
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		275,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		50,696.15
	Other Services (Admin Charges - SBA)		97.80
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>16,818.42</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016**

Polk State College

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	81,339.82	
	Due from Other Agencies	1,713.23	
64500	Other Services (Admin Charges - State Treasury)	185.82	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		1,713.23
42210	Revenue - License Tag Fees Appropriation (MVLRL)		80,999.55
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		526.09
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	22,775.07	
42210	CO&DS Distributed		22,502.38
48100	Interest on Undistributed CO&DS		272.69
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,864.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,864.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	161,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	11,886.60	
64500	SBA Sinking Fund Administration Fees	52.13	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		167,944.78
48100	SBA Sinking Fund Earnings	-	31.95
102XX	Investments - Cash Equivalent (SBA)		4,962.00
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			6,508.12
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		167,944.78
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		31.95
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		161,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		11,886.60
	Other Services (Admin Charges - SBA)		52.13
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>1,546.12</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
St. Johns River State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	158,600.41	
	Due from Other Agencies	1,069.44	
64500	Other Services (Admin Charges - State Treasury)	115.99	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		1,069.44
42210	Revenue - License Tag Fees Appropriation (MVLRL)		158,388.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		328.40
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	23,268.41	
42210	CO&DS Distributed		23,105.55
48100	Interest on Undistributed CO&DS		162.86
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,412.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,412.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
St. Petersburg College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	233,313.68	
	Due from Other Agencies	4,299.05	
64500	Other Services (Admin Charges - State Treasury)	466.28	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		4,299.05
42210	Revenue - License Tag Fees Appropriation (MVLRL)		232,459.84
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,320.12
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	36,251.85	
42210	CO&DS Distributed		35,624.66
48100	Interest on Undistributed CO&DS		627.19
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,696.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		9,696.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	290,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	121,675.00	
64500	SBA Sinking Fund Administration Fees	125.48	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		404,244.16
48100	SBA Sinking Fund Earnings	-	76.90
102XX	Investments - Cash Equivalent (SBA)		7,479.42
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			61,238.10
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		404,244.16
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		76.90
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		290,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		121,675.00
	Other Services (Admin Charges - SBA)		125.48
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>53,758.68</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Santa Fe College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	309,735.34	
	Due from Other Agencies	2,593.79	
64500	Other Services (Admin Charges - State Treasury)	281.33	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		2,593.79
42210	Revenue - License Tag Fees Appropriation (MVLRL)		309,220.18
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		796.49
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	23,300.47	
42210	CO&DS Distributed		22,910.75
48100	Interest on Undistributed CO&DS		389.72
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	5,850.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		5,850.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	70,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	5,186.88	
64500	SBA Sinking Fund Administration Fees	22.61	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		72,846.49
48100	SBA Sinking Fund Earnings	-	13.86
102XX	Investments - Cash Equivalent (SBA)		2,349.14
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			3,029.99
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		72,846.49
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		13.86
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		70,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		5,186.88
	Other Services (Admin Charges - SBA)		22.61
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			680.85

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Seminole State College of Florida**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	226,959.46	
	Due from Other Agencies	3,054.02	
64500	Other Services (Admin Charges - State Treasury)	331.24	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		3,054.02
42210	Revenue - License Tag Fees Appropriation (MVLRL)		226,352.89
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		937.81
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	25,001.45	
42210	CO&DS Distributed		24,560.98
48100	Interest on Undistributed CO&DS		440.47
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,888.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,888.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	174,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	53,252.68	
64500	SBA Sinking Fund Administration Fees	68.98	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		222,209.11
48100	SBA Sinking Fund Earnings	-	42.27
102XX	Investments - Cash Equivalent (SBA)		5,070.28
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			27,252.90
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		222,209.11
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		42.27
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		174,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		53,252.68
	Other Services (Admin Charges - SBA)		68.98
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>22,182.62</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
South Florida State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	62,335.48	
	Due from Other Agencies	420.33	
64500	Other Services (Admin Charges - State Treasury)	45.59	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		420.33
42210	Revenue - License Tag Fees Appropriation (MVLRL)		62,252.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		129.07
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	8,874.46	
42210	CO&DS Distributed		8,812.35
48100	Interest on Undistributed CO&DS		62.11
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	948.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		948.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016
Tallahassee Community College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	40,631.63	
	Due from Other Agencies	3,347.97	
64500	Other Services (Admin Charges - State Treasury)	363.13	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		3,347.97
42210	Revenue - License Tag Fees Appropriation (MVLRL)		39,966.68
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,028.08
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	13,565.89	
42210	CO&DS Distributed		13,108.37
48100	Interest on Undistributed CO&DS		457.52
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,550.97	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,550.97
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	321,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	137,700.53	
64500	SBA Sinking Fund Administration Fees	139.47	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		449,317.85
48100	SBA Sinking Fund Earnings	-	85.47
102XX	Investments - Cash Equivalent (SBA)		9,436.68
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			69,845.69
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		449,317.85
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		85.47
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		321,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		137,700.53
	Other Services (Admin Charges - SBA)		139.47
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>60,409.01</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2015-2016**

Valencia College

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
No current refunding for the 2015-2016 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2015-2016 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2015-2016 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	421,374.37	
	Due from Other Agencies	7,467.46	
64500	Other Services (Admin Charges - State Treasury)	809.93	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		7,467.46
42210	Revenue - License Tag Fees Appropriation (MVLRL)		419,891.24
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,293.06
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	53,557.62	
42210	CO&DS Distributed		52,527.45
48100	Interest on Undistributed CO&DS		1,030.17
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,842.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		16,842.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	496,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	182,699.46	
64500	SBA Sinking Fund Administration Fees	205.39	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		661,691.76
48100	SBA Sinking Fund Earnings	-	125.87
102XX	Investments - Cash Equivalent (SBA)		17,087.22
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			94,184.91
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		661,691.76
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		125.87
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		496,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		182,699.46
	Other Services (Admin Charges - SBA)		205.39
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>77,097.69</u>