

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	438,982.90	
	Due from Other Agencies	4,506.58	
64500	Other Services (Admin Charges - State Treasury)	379.85	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		438,982.90
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		4,886.43
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	3,319.65	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		3,319.65
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 (MVLN)		7,487.10
To record amounts withheld from MVLN 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)	49,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	4,900.00	
64500	SBA Sinking Fund Administration Fees	16.62	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		52,670.00
48100	SBA Sinking Fund Earnings	-	14.37
102XX	Investments - Cash Equivalent (SBA)		1,232.25
To record debt service payments, MVLN 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			2,478.89
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		52,670.00
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		14.37
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		49,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		4,900.00
	Other Services (Admin Charges - SBA)		16.62
	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>1,246.64</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017**

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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	463,186.74	
	Due from Other Agencies	9,624.59	
64500	Other Services (Admin Charges - State Treasury)	811.23	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		463,186.74
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		10,435.82
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	7,494.06	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		7,494.06
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)	15,990.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		15,990.00
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)	540,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	60,300.00	
64500	SBA Sinking Fund Administration Fees	185.12	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		586,823.26
48100	SBA Sinking Fund Earnings	-	160.14
102XX	Investments - Cash Equivalent (SBA)		13,501.72
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			30,392.89
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		586,823.26
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		160.14
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		540,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		60,300.00
	Other Services (Admin Charges - SBA)		185.12
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>16,891.17</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	192,195.40	
	Due from Other Agencies	1,921.31	
64500	Other Services (Admin Charges - State Treasury)	161.94	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		192,195.40
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,083.25
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	1,290.25	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,290.25
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)	3,192.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,192.00
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)	17,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	850.00	
64500	SBA Sinking Fund Administration Fees	12.65	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		17,412.60
48100	SBA Sinking Fund Earnings	-	4.75
102XX	Investments - Cash Equivalent (SBA)		445.30
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			445.30
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		17,412.60
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		4.75
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		17,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		850.00
	Other Services (Admin Charges - SBA)		12.65
	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 2016-2017**

Chipola 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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	43,894.84	
	Due from Other Agencies	646.45	
64500	Other Services (Admin Charges - State Treasury)	54.49	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		43,894.84
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		700.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	544.14	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		544.14
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)	1,074.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,074.00
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)	26,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	1,300.00	
64500	SBA Sinking Fund Administration Fees	19.35	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		26,631.16
48100	SBA Sinking Fund Earnings	-	7.27
102XX	Investments - Cash Equivalent (SBA)		680.92
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			680.92
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		26,631.16
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		7.27
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		26,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		1,300.00
	Other Services (Admin Charges - SBA)		19.35
	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 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	95,055.63	
	Due from Other Agencies	5,344.99	
64500	Other Services (Admin Charges - State Treasury)	450.51	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		95,055.63
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		5,795.50
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	3,937.24	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		3,937.24
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)	8,880.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		8,880.00
To record amounts withheld from MVLN 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)	430,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	68,800.00	
64500	SBA Sinking Fund Administration Fees	153.97	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		488,064.37
48100	SBA Sinking Fund Earnings	-	133.19
102XX	Investments - Cash Equivalent (SBA)		10,756.41
To record debt service payments, MVLN 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			34,606.99
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		488,064.37
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		133.19
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		430,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		68,800.00
	Other Services (Admin Charges - SBA)		153.97
	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>23,850.58</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	1,082,453.86	
	Dues and Fees (Issuance costs - underwriter's discount)	2,427.67	
	Dues and Fees (Issuance costs - bond finance/admin charges)	2,613.62	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		929,000.00
	Premium on Sale of Refunding Bonds		141,830.35
	Accrued Interest Payable (Sinking Fund Accruals)		16,664.80
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	228,117.53	
	Due from Other Agencies	3,784.83	
64500	Other Services (Admin Charges - State Treasury)	319.01	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		228,117.53
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,103.84
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	2,064.39	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		2,064.39
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)	6,288.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,288.00
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)	118,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	69,652.50	
64500	SBA Sinking Fund Administration Fees	58.30	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		184,794.47
48100	SBA Sinking Fund Earnings	-	50.43
102XX	Investments - Cash Equivalent (SBA)		2,865.90
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			34,928.09
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		184,794.47
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		50.43
	Refunded bond proceeds		929,000.00
	Premium on refunded bonds		141,830.35
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		118,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		69,652.50
	Other Services (Admin Charges - SBA)		58.30
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		5,041.29
	Discount on refunded bonds		-
Ending fund balance			<u><u>1,097,851.25</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017**

Florida State College at Jacksonville

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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	358,156.28	
	Due from Other Agencies	10,036.30	
64500	Other Services (Admin Charges - State Treasury)	845.93	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		358,156.28
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		10,882.23
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	7,392.97	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		7,392.97
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)	678,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	75,690.00	
64500	SBA Sinking Fund Administration Fees	232.43	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		736,769.72
48100	SBA Sinking Fund Earnings	-	201.06
102XX	Investments - Cash Equivalent (SBA)		16,951.65
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			38,149.45
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		736,769.72
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		201.06
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		678,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		75,690.00
	Other Services (Admin Charges - SBA)		232.43
	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>21,197.80</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	37,667.85	
	Due from Other Agencies	429.77	
64500	Other Services (Admin Charges - State Treasury)	36.22	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		37,667.85
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		465.99
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	316.57	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		316.57
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)	714.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		714.00
To record amounts withheld from MVLN 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)	9,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	450.00	
64500	SBA Sinking Fund Administration Fees	6.71	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		9,218.15
48100	SBA Sinking Fund Earnings	-	2.52
102XX	Investments - Cash Equivalent (SBA)		236.04
To record debt service payments, MVLN 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			236.04
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		9,218.15
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		2.52
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		9,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		450.00
	Other Services (Admin Charges - SBA)		6.71
	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>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	104,261.56	
	Due from Other Agencies	1,556.54	
64500	Other Services (Admin Charges - State Treasury)	131.20	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		104,261.56
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,687.74
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	1,359.97	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,359.97
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)	2,586.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,586.00
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)	64,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	3,200.00	
64500	SBA Sinking Fund Administration Fees	47.62	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		65,552.44
48100	SBA Sinking Fund Earnings	-	17.89
102XX	Investments - Cash Equivalent (SBA)		1,677.29
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			1,677.29
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		65,552.44
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		17.89
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		64,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		3,200.00
	Other Services (Admin Charges - SBA)		47.62
	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>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	343,644.17	
	Due from Other Agencies	6,421.21	
64500	Other Services (Admin Charges - State Treasury)	541.22	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		343,644.17
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		6,962.43
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	5,251.43	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		5,251.43
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)	10,668.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		10,668.00
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)	315,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	49,750.00	
64500	SBA Sinking Fund Administration Fees	112.59	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		356,887.83
48100	SBA Sinking Fund Earnings	-	97.39
102XX	Investments - Cash Equivalent (SBA)		7,877.37
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			25,024.03
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		356,887.83
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		97.39
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		315,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		49,750.00
	Other Services (Admin Charges - SBA)		112.59
	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>17,146.66</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	343,583.56	
	Due from Other Agencies	5,563.12	
64500	Other Services (Admin Charges - State Treasury)	468.90	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		343,583.56
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		6,032.02
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	3,702.07	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		3,702.07
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)	9,242.40	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		9,242.40
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)	223,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	46,000.00	
64500	SBA Sinking Fund Administration Fees	83.07	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		263,334.04
48100	SBA Sinking Fund Earnings	-	71.86
102XX	Investments - Cash Equivalent (SBA)		5,677.17
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			23,210.40
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		263,334.04
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		71.86
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		223,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		46,000.00
	Other Services (Admin Charges - SBA)		83.07
	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>17,533.23</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	91,408.00	
	Due from Other Agencies	837.86	
64500	Other Services (Admin Charges - State Treasury)	70.62	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		91,408.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		908.48
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	470.88	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		470.88
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)	1,392.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		1,392.00
To record amounts withheld from MVLN 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 (MVLN)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLN 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 (MVLN)		-
	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 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	72,167.72	
	Due to Other Agencies	1,119.56	
64500	Other Services (Admin Charges - State Treasury)	94.36	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		72,167.72
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,213.92
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	587.92	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		587.92
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)	1,860.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,860.00
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)	5,120.00	
64500	SBA Sinking Fund Administration Fees	15.76	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		49,972.28
48100	SBA Sinking Fund Earnings	-	13.64
102XX	Investments - Cash Equivalent (SBA)		1,149.84
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			2,580.39
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		49,972.28
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		13.64
	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)		5,120.00
	Other Services (Admin Charges - SBA)		15.76
	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>1,430.55</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017**

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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 8 - Retirement of Indebtedness</u>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	267,132.00	
	Due from Other Agencies	2,448.59	
64500	Other Services (Admin Charges - State Treasury)	206.38	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		267,132.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,654.97
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	1,460.51	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,460.51
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)	4,068.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,068.00
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 2016-2017**

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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	1,504,877.15	
	Due from Other Agencies	15,164.60	
64500	Other Services (Admin Charges - State Treasury)	1,278.18	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,504,877.15
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		16,442.78
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	12,282.60	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		12,282.60
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)	25,194.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		25,194.00
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)	137,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	15,950.00	
64500	SBA Sinking Fund Administration Fees	47.17	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		149,528.85
48100	SBA Sinking Fund Earnings	-	40.80
102XX	Investments - Cash Equivalent (SBA)		3,427.52
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			8,038.97
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		149,528.85
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		40.80
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		137,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		15,950.00
	Other Services (Admin Charges - SBA)		47.17
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>4,611.45</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	43,982.22	
	Due from Other Agencies	403.15	
64500	Other Services (Admin Charges - State Treasury)	33.98	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		43,982.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		437.13
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	296.97	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		296.97
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 2016-2017
Northwest Florida 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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 8 - Debt Service Advance Bond Refunding			
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	180,766.17	
	Due from Other Agencies	1,942.97	
64500	Other Services (Admin Charges - State Treasury)	163.77	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		180,766.17
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,106.74
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	1,431.25	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,431.25
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 (MVL R)		3,228.00
To record amounts withheld from MVL R 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)	23,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	8,700.00	
64500	SBA Sinking Fund Administration Fees	9.84	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		31,205.83
48100	SBA Sinking Fund Earnings	-	8.52
102XX	Investments - Cash Equivalent (SBA)		495.49
To record debt service payments, MVL R 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			4,368.33
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		31,205.83
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		8.52
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		23,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		8,700.00
	Other Services (Admin Charges - SBA)		9.84
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			3,872.84

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	247,235.88	
	Due from Other Agencies	6,724.58	
64500	Other Services (Admin Charges - State Treasury)	566.79	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		247,235.88
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		7,291.37
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	4,429.40	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		4,429.40
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)	11,172.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		11,172.00
To record amounts withheld from MVLN 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)	409,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	87,080.00	
64500	SBA Sinking Fund Administration Fees	153.44	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		486,392.12
48100	SBA Sinking Fund Earnings	-	132.73
102XX	Investments - Cash Equivalent (SBA)		9,708.59
To record debt service payments, MVLN 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			43,743.48
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		486,392.12
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		132.73
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		409,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		87,080.00
	Other Services (Admin Charges - SBA)		153.44
	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>34,034.89</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017**

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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	115,673.50	
	Due from Other Agencies	2,676.11	
64500	Other Services (Admin Charges - State Treasury)	225.56	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		115,673.50
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,901.67
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	1,944.68	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,944.68
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)	4,446.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,446.00
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)	95,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	83,650.00	
64500	SBA Sinking Fund Administration Fees	55.61	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		176,280.50
48100	SBA Sinking Fund Earnings	-	48.10
102XX	Investments - Cash Equivalent (SBA)		2,377.01
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			41,899.45
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		176,280.50
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		48.10
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		95,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		83,650.00
	Other Services (Admin Charges - SBA)		55.61
	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>39,522.44</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	110,877.61	
	Due from Other Agencies	3,967.68	
64500	Other Services (Admin Charges - State Treasury)	334.42	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		110,877.61
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,302.10
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	2,922.68	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		2,922.68
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)	296,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	33,370.00	
64500	SBA Sinking Fund Administration Fees	101.58	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		321,982.61
48100	SBA Sinking Fund Earnings	-	87.87
102XX	Investments - Cash Equivalent (SBA)		7,401.10
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			16,818.42
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		321,982.61
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		87.87
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		296,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		33,370.00
	Other Services (Admin Charges - SBA)		101.58
	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>9,417.32</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017**

Polk State College

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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 8 - Retirement of Indebtedness</u>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	200,396.72	
	Due from Other Agencies	2,390.80	
64500	Other Services (Admin Charges - State Treasury)	201.51	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		200,396.72
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,592.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	1,713.23	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,713.23
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)	3,972.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,972.00
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)	59,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	2,950.00	
64500	SBA Sinking Fund Administration Fees	43.89	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		60,431.28
48100	SBA Sinking Fund Earnings	-	16.49
102XX	Investments - Cash Equivalent (SBA)		1,546.12
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			1,546.12
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		60,431.28
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		16.49
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		59,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		2,950.00
	Other Services (Admin Charges - SBA)		43.89
	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 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	165,086.00	
	Due from Other Agencies	1,513.21	
64500	Other Services (Admin Charges - State Treasury)	127.54	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		165,086.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,640.75
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	1,069.44	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,069.44
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)	2,514.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,514.00
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 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	398,505.26	
	Due from Other Agencies	7,450.48	
64500	Other Services (Admin Charges - State Treasury)	627.98	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		398,505.26
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		8,078.46
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	4,299.05	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		4,299.05
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)	12,378.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		12,378.00
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)	315,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	107,175.00	
64500	SBA Sinking Fund Administration Fees	130.70	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		414,316.74
48100	SBA Sinking Fund Earnings	-	113.06
102XX	Investments - Cash Equivalent (SBA)		7,875.90
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			53,758.68
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		414,316.74
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		113.06
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		315,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		107,175.00
	Other Services (Admin Charges - SBA)		130.70
	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>45,882.78</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017**

Santa Fe 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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	407,556.77	
	Due from Other Agencies	3,979.85	
64500	Other Services (Admin Charges - State Treasury)	335.45	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		407,556.77
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,315.30
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	2,593.79	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		2,593.79
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)	6,612.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,612.00
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)	26,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	1,300.00	
64500	SBA Sinking Fund Administration Fees	19.35	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		26,631.23
48100	SBA Sinking Fund Earnings	-	7.27
102XX	Investments - Cash Equivalent (SBA)		680.85
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			680.85
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		26,631.23
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		7.27
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		26,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		1,300.00
	Other Services (Admin Charges - SBA)		19.35
	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 2016-2017**

Seminole State College of Florida

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 2016-2017 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	679,308.37	
	Dues and Fees (Issuance costs - underwriter's discount)	1,524.90	
	Dues and Fees (Issuance costs - bond finance/admin charges)	1,766.71	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		584,000.00
	Premium on Sale of Refunding Bonds		88,514.30
	Accrued Interest Payable (Sinking Fund Accruals)		10,085.68
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	348,060.22	
	Due from Other Agencies	4,597.42	
64500	Other Services (Admin Charges - State Treasury)	387.50	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		348,060.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,984.92
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	3,054.02	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		3,054.02
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)	7,638.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,638.00
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)	112,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	44,176.25	
64500	SBA Sinking Fund Administration Fees	48.43	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		153,501.78
48100	SBA Sinking Fund Earnings	-	140.36
102XX	Investments - Cash Equivalent (SBA)		2,582.54
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			22,182.62
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		153,501.78
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		140.36
	Refunded bond proceeds		584,000.00
	Premium on refunded bonds		88,514.30
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		112,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		44,176.25
	Other Services (Admin Charges - SBA)		48.43
	Payments to refunded bonds escrow agent		679,308.37
	Dues and fees on refunded bonds (admin and underwriter fees)		3,291.61
	Discount on refunded bonds		-
Ending fund balance			<u>9,514.40</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	108,744.00	
	Due from Other Agencies	996.77	
64500	Other Services (Admin Charges - State Treasury)	84.01	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		108,744.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,080.78
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	420.33	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		420.33
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)	1,656.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,656.00
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)	-	
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 2016-2017
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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 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	170,316.14	
	Due from Other Agencies	4,362.66	
64500	Other Services (Admin Charges - State Treasury)	367.72	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		170,316.14
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		4,730.38
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	3,347.97	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		3,347.97
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)	7,248.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		7,248.00
To record amounts withheld from MVLN 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)	190,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	120,437.50	
64500	SBA Sinking Fund Administration Fees	96.42	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		305,635.86
48100	SBA Sinking Fund Earnings	-	83.40
102XX	Investments - Cash Equivalent (SBA)		4,814.66
To record debt service payments, MVLN 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			60,409.01
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		305,635.86
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		83.40
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		190,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		120,437.50
	Other Services (Admin Charges - SBA)		96.42
	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>55,594.35</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017**

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 2016-2017 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		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
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)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	353,447.92	
	Due from Other Agencies	9,429.57	
64500	Other Services (Admin Charges - State Treasury)	794.79	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		353,447.92
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		10,224.36
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	7,467.46	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		7,467.46
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)	15,666.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		15,666.00
To record amounts withheld from MVLN 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)	535,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	153,635.00	
64500	SBA Sinking Fund Administration Fees	213.03	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		675,286.08
48100	SBA Sinking Fund Earnings	-	184.28
102XX	Investments - Cash Equivalent (SBA)		13,377.67
To record debt service payments, MVLN 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			77,097.69
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		675,286.08
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		184.28
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		535,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		153,635.00
	Other Services (Admin Charges - SBA)		213.03
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>63,720.02</u>