

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Eastern Florida State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	180,790.73	
	Dues and Fees (Issuance costs - underwriter's discount)	69.91	
	Dues and Fees (Issuance costs - bond finance/admin charges)	209.81	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		163,000.00
	Premium on Sale of Refunding Bonds		14,424.61
	Revenue - License Tag Fees Appropriation (MVLN)		3,645.84
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	225,085.15	
64500	Other Services (Admin Charges - State Treasury)	275.97	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		30,696.30
42210	Revenue - License Tag Fees Appropriation (MVLN)		191,389.69
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		3,275.13
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<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.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	260,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	17,375.00	
64500	SBA Sinking Fund Administration Fees	133.69	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		270,039.52
48100	SBA Sinking Fund Earnings	-	239.06
102XX	Investments - Cash Equivalent (SBA)		7,230.11
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			12,151.40
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		273,685.36
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		239.06
	Refunded bond proceeds		163,000.00
	Premium on refunded bonds		14,424.61
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		260,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		17,375.00
	Other Services (Admin Charges - SBA)		133.69
	Payments to refunded bonds escrow agent		180,790.73
	Dues and fees on refunded bonds (admin and underwriter fees)		279.72
	Discount on refunded bonds		-
Ending fund balance			4,921.29

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015**

**Broward College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<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 2014-2015 fiscal year.			
<b><u>Fund 8 - Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	1,951,564.14	
	Dues and Fees (Issuance costs - underwriter's discount)	750.09	
	Dues and Fees (Issuance costs - bond finance/admin charges)	2,251.23	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		1,749,000.00
	Premium on Sale of Refunding Bonds		166,294.63
	Revenue - License Tag Fees Appropriation (MVLN)		39,270.83
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b><u>Fund 8 - Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	610,224.52	
64500	Other Services (Admin Charges - State Treasury)	643.56	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		83,220.56
42210	Revenue - License Tag Fees Appropriation (MVLN)		520,009.89
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		7,637.63
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	17,460.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		17,460.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	485,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	71,375.00	
64500	SBA Sinking Fund Administration Fees	269.53	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		544,411.68
48100	SBA Sinking Fund Earnings	-	481.95
102XX	Investments - Cash Equivalent (SBA)		11,750.90
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.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			61,862.40
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		583,682.51
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		481.95
	Refunded bond proceeds		1,749,000.00
	Premium on refunded bonds		166,294.63
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		485,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		71,375.00
	Other Services (Admin Charges - SBA)		269.53
	Payments to refunded bonds escrow agent		1,951,564.14
	Dues and fees on refunded bonds (admin and underwriter fees)		3,001.32
	Discount on refunded bonds		-
Ending fund balance			<u><u>50,111.50</u></u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
College of Central Florida**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	68,249.15	
	Dues and Fees (Issuance costs - underwriter's discount)	27.02	
	Dues and Fees (Issuance costs - bond finance/admin charges)	81.09	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		63,000.00
	Premium on Sale of Refunding Bonds		4,003.09
	Revenue - License Tag Fees Appropriation (MVLRL)		1,354.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	107,487.50	
64500	Other Services (Admin Charges - State Treasury)	109.25	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		14,658.83
42210	Revenue - License Tag Fees Appropriation (MVLRL)		91,641.36
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,296.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,964.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,964.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	85,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	5,875.00	
64500	SBA Sinking Fund Administration Fees	43.83	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		88,522.91
48100	SBA Sinking Fund Earnings	-	78.37
102XX	Investments - Cash Equivalent (SBA)		2,317.55
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			4,237.08
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		89,877.08
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		78.37
	Refunded bond proceeds		63,000.00
	Premium on refunded bonds		4,003.09
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		85,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		5,875.00
	Other Services (Admin Charges - SBA)		43.83
	Payments to refunded bonds escrow agent		68,249.15
	Dues and fees on refunded bonds (admin and underwriter fees)		108.11
	Discount on refunded bonds		-
Ending fund balance			<u><u>1,919.53</u></u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Chipola College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	104,022.61	
	Dues and Fees (Issuance costs - underwriter's discount)	41.17	
	Dues and Fees (Issuance costs - bond finance/admin charges)	123.57	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		96,000.00
	Premium on Sale of Refunding Bonds		6,104.02
	Revenue - License Tag Fees Appropriation (MVLRL)		2,083.33
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	17,190.43	
64500	Other Services (Admin Charges - State Treasury)	39.59	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		2,344.31
42210	Revenue - License Tag Fees Appropriation (MVLRL)		14,415.90
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		469.81
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<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.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	50,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	5,000.00	
64500	SBA Sinking Fund Administration Fees	26.65	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		53,833.58
48100	SBA Sinking Fund Earnings	-	47.66
102XX	Investments - Cash Equivalent (SBA)		1,145.41
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			3,987.41
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		55,916.91
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		47.66
	Refunded bond proceeds		96,000.00
	Premium on refunded bonds		6,104.02
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		50,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		5,000.00
	Other Services (Admin Charges - SBA)		26.65
	Payments to refunded bonds escrow agent		104,022.61
	Dues and fees on refunded bonds (admin and underwriter fees)		164.74
	Discount on refunded bonds		-
Ending fund balance			<u><u>2,842.00</u></u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Daytona State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<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 2014-2015 fiscal year.			
<b><u>Fund 8 - Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVL R)		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b><u>Fund 8 - Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	94,912.76	
64500	Other Services (Admin Charges - State Treasury)	327.31	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		12,943.19
42210	Revenue - License Tag Fees Appropriation (MVL R)		78,412.45
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		3,884.43
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,880.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		8,880.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	395,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	109,050.00	
64500	SBA Sinking Fund Administration Fees	243.74	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		492,324.89
48100	SBA Sinking Fund Earnings	-	435.84
102XX	Investments - Cash Equivalent (SBA)		11,533.01
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.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			56,687.11
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		492,324.89
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		435.84
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		395,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		109,050.00
	Other Services (Admin Charges - SBA)		243.74
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			45,154.10

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Florida SouthWestern State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	161,243.22	
	Dues and Fees (Issuance costs - underwriter's discount)	63.47	
	Dues and Fees (Issuance costs - bond finance/admin charges)	190.50	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		148,000.00
	Premium on Sale of Refunding Bonds		10,268.02
	Revenue - License Tag Fees Appropriation (MVLRL)		3,229.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	86,043.53	
64500	Other Services (Admin Charges - State Treasury)	171.61	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		11,734.10
42210	Revenue - License Tag Fees Appropriation (MVLRL)		72,444.34
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,036.70
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,656.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,656.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	147,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	76,512.43	
64500	SBA Sinking Fund Administration Fees	109.84	
	Payments to Refunding Bond Escrow	216,734.45	
	Accrued Interest Payable	2,761.43	
	Cash with Fiscal/Service Agents		216,734.45
42210	Revenue - License Tag Fees Appropriation (MVLRL)		221,859.46
48100	SBA Sinking Fund Earnings	-	196.40
102XX	Investments - Cash Equivalent (SBA)		4,327.84
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			257,913.29
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		225,088.63
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		196.40
	Refunded bond proceeds		148,000.00
	Premium on refunded bonds		10,268.02
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		147,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		76,512.43
	Other Services (Admin Charges - SBA)		109.84
	Payments to refunded bonds escrow agent		377,977.67
	Dues and fees on refunded bonds (admin and underwriter fees)		253.97
	Discount on refunded bonds		-
Ending fund balance			39,612.43

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Florida State College at Jacksonville**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	2,448,197.89	
	Dues and Fees (Issuance costs - underwriter's discount)	940.94	
	Dues and Fees (Issuance costs - bond finance/admin charges)	2,824.01	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		2,194,000.00
	Premium on Sale of Refunding Bonds		208,692.01
	Revenue - License Tag Fees Appropriation (MVLRL)		49,270.83
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	331,267.94	
64500	Other Services (Admin Charges - State Treasury)	614.58	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		45,176.48
42210	Revenue - License Tag Fees Appropriation (MVLRL)		279,412.24
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		7,293.80
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<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.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	695,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	93,875.00	
64500	SBA Sinking Fund Administration Fees	381.90	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		771,389.80
48100	SBA Sinking Fund Earnings	-	682.88
102XX	Investments - Cash Equivalent (SBA)		17,184.22
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			80,150.32
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		820,660.63
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		682.88
	Refunded bond proceeds		2,194,000.00
	Premium on refunded bonds		208,692.01
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		695,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		93,875.00
	Other Services (Admin Charges - SBA)		381.90
	Payments to refunded bonds escrow agent		2,448,197.89
	Dues and fees on refunded bonds (admin and underwriter fees)		3,764.95
	Discount on refunded bonds		-
Ending fund balance			62,966.10

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Florida Keys Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	36,823.76	
	Dues and Fees (Issuance costs - underwriter's discount)	14.58	
	Dues and Fees (Issuance costs - bond finance/admin charges)	43.76	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		34,000.00
	Premium on Sale of Refunding Bonds		2,152.93
	Revenue - License Tag Fees Appropriation (MVLRL)		729.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	20,737.70	
64500	Other Services (Admin Charges - State Treasury)	26.32	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		2,828.13
42210	Revenue - License Tag Fees Appropriation (MVLRL)		17,623.56
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		312.33
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	714.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		714.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	25,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	2,125.00	
64500	SBA Sinking Fund Administration Fees	13.11	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		26,479.38
48100	SBA Sinking Fund Earnings	-	23.44
102XX	Investments - Cash Equivalent (SBA)		635.29
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			1,649.42
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		27,208.55
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		23.44
	Refunded bond proceeds		34,000.00
	Premium on refunded bonds		2,152.93
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		25,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		2,125.00
	Other Services (Admin Charges - SBA)		13.11
	Payments to refunded bonds escrow agent		36,823.76
	Dues and fees on refunded bonds (admin and underwriter fees)		58.34
	Discount on refunded bonds		-
Ending fund balance			<u><u>1,014.13</u></u>



**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Gulf Coast State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	258,963.48	
	Dues and Fees (Issuance costs - underwriter's discount)	102.50	
	Dues and Fees (Issuance costs - bond finance/admin charges)	307.63	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		239,000.00
	Premium on Sale of Refunding Bonds		15,165.28
	Revenue - License Tag Fees Appropriation (MVLN)		5,208.33
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	36,469.64	
64500	Other Services (Admin Charges - State Treasury)	95.32	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		4,973.44
42210	Revenue - License Tag Fees Appropriation (MVLN)		30,460.31
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		1,131.21
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,586.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		2,586.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	125,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	12,500.00	
64500	SBA Sinking Fund Administration Fees	66.61	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		134,543.49
48100	SBA Sinking Fund Earnings	-	119.11
102XX	Investments - Cash Equivalent (SBA)		2,904.01
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			9,979.94
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		139,751.82
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		119.11
	Refunded bond proceeds		239,000.00
	Premium on refunded bonds		15,165.28
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		125,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		12,500.00
	Other Services (Admin Charges - SBA)		66.61
	Payments to refunded bonds escrow agent		258,963.48
	Dues and fees on refunded bonds (admin and underwriter fees)		410.13
	Discount on refunded bonds		-
Ending fund balance			7,075.93

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Hillsborough Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLN)		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	440,989.28	
64500	Other Services (Admin Charges - State Treasury)	440.98	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		60,140.85
42210	Revenue - License Tag Fees Appropriation (MVLN)		376,055.93
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		5,233.48
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,964.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		11,964.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	280,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	78,500.00	
64500	SBA Sinking Fund Administration Fees	173.37	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		350,194.43
48100	SBA Sinking Fund Earnings	-	310.01
102XX	Investments - Cash Equivalent (SBA)		8,168.93
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			40,777.50
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		350,194.43
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		310.01
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		280,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		78,500.00
	Other Services (Admin Charges - SBA)		173.37
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			32,608.57

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Indian River State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	517,926.97	
	Dues and Fees (Issuance costs - underwriter's discount)	205.00	
	Dues and Fees (Issuance costs - bond finance/admin charges)	615.26	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		478,000.00
	Premium on Sale of Refunding Bonds		30,330.56
	Revenue - License Tag Fees Appropriation (MVLRL)		10,416.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	113,899.26	
64500	Other Services (Admin Charges - State Treasury)	277.77	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		15,532.74
42210	Revenue - License Tag Fees Appropriation (MVLRL)		95,347.78
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,296.51
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,536.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,536.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	320,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	72,600.00	
64500	SBA Sinking Fund Administration Fees	190.34	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		384,459.18
48100	SBA Sinking Fund Earnings	-	340.35
102XX	Investments - Cash Equivalent (SBA)		7,990.81
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			44,310.80
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		394,875.85
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		340.35
	Refunded bond proceeds		478,000.00
	Premium on refunded bonds		30,330.56
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		320,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		72,600.00
	Other Services (Admin Charges - SBA)		190.34
	Payments to refunded bonds escrow agent		517,926.97
	Dues and fees on refunded bonds (admin and underwriter fees)		820.26
	Discount on refunded bonds		-
Ending fund balance			36,319.99

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Florida Gateway College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLN)		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	74,595.05	
64500	Other Services (Admin Charges - State Treasury)	41.58	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		10,173.16
42210	Revenue - License Tag Fees Appropriation (MVLN)		63,970.04
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		493.43
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,128.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		1,128.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
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 Principle (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			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Lake-Sumter State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	165,174.74	
	Dues and Fees (Issuance costs - underwriter's discount)	63.47	
	Dues and Fees (Issuance costs - bond finance/admin charges)	190.50	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		148,000.00
	Premium on Sale of Refunding Bonds		14,095.38
	Revenue - License Tag Fees Appropriation (MVLr)		3,333.33
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due to Other Agencies	41,481.25	
64500	Other Services (Admin Charges - State Treasury)	48.21	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		5,657.08
42210	Revenue - License Tag Fees Appropriation (MVLr)		35,300.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLr Withheld)		572.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,308.00	
42210	Revenue - License Tag Fees Appropriation (MVLr)		1,308.00
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	40,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	6,000.00	
64500	SBA Sinking Fund Administration Fees	22.29	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLr)		45,017.27
48100	SBA Sinking Fund Earnings	-	39.85
102XX	Investments - Cash Equivalent (SBA)		965.17
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			5,203.18
Plus:			
	Revenue - License Tag Fees Appropriation (MVLr)		48,350.60
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		39.85
	Refunded bond proceeds		148,000.00
	Premium on refunded bonds		14,095.38
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		40,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		6,000.00
	Other Services (Admin Charges - SBA)		22.29
	Payments to refunded bonds escrow agent		165,174.74
	Dues and fees on refunded bonds (admin and underwriter fees)		253.97
	Discount on refunded bonds		-
Ending fund balance			4,238.01

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
State College of Florida, Manatee-Sarasota**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<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 2014-2015 fiscal year.			
<b><u>Fund 8 - Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLN)		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b><u>Fund 8 - Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	234,101.50	
64500	Other Services (Admin Charges - State Treasury)	130.48	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		31,926.42
42210	Revenue - License Tag Fees Appropriation (MVLN)		200,757.04
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		1,548.52
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,540.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		3,540.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (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.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
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 Principle (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			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Miami Dade College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	440,492.91	
	Dues and Fees (Issuance costs - underwriter's discount)	169.40	
	Dues and Fees (Issuance costs - bond finance/admin charges)	508.43	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		395,000.00
	Premium on Sale of Refunding Bonds		37,316.58
	Revenue - License Tag Fees Appropriation (MVLRL)		8,854.16
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	1,706,199.26	
64500	Other Services (Admin Charges - State Treasury)	1,099.13	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		232,688.46
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,461,565.60
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		13,044.33
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	29,820.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		29,820.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	250,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	26,375.00	
64500	SBA Sinking Fund Administration Fees	131.60	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		265,808.28
48100	SBA Sinking Fund Earnings	-	235.31
102XX	Investments - Cash Equivalent (SBA)		10,463.01
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			23,565.72
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		274,662.44
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		235.31
	Refunded bond proceeds		395,000.00
	Premium on refunded bonds		37,316.58
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		250,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		26,375.00
	Other Services (Admin Charges - SBA)		131.60
	Payments to refunded bonds escrow agent		440,492.91
	Dues and fees on refunded bonds (admin and underwriter fees)		677.83
	Discount on refunded bonds		-
Ending fund balance			<u><u>13,102.71</u></u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
North Florida Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLRL)		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	44,292.79	
64500	Other Services (Admin Charges - State Treasury)	24.69	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		6,040.59
42210	Revenue - License Tag Fees Appropriation (MVLRL)		37,983.91
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		292.98
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<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.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
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 Principle (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			-



**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Northwest Florida State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	25,984.27	
	Dues and Fees (Issuance costs - underwriter's discount)	10.29	
	Dues and Fees (Issuance costs - bond finance/admin charges)	30.89	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		24,000.00
	Premium on Sale of Refunding Bonds		1,504.62
	Revenue - License Tag Fees Appropriation (MVLRL)		520.83
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	93,182.00	
64500	Other Services (Admin Charges - State Treasury)	118.98	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		12,707.81
42210	Revenue - License Tag Fees Appropriation (MVLRL)		79,181.13
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,412.04
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,228.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,228.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	110,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	11,527.41	
64500	SBA Sinking Fund Administration Fees	59.55	
	Payments to Refunding Bond Escrow	228,339.59	
	Accrued Interest Payable	2,326.59	
	Cash with Fiscal/Service Agents		228,339.59
42210	Revenue - License Tag Fees Appropriation (MVLRL)		120,286.82
48100	SBA Sinking Fund Earnings	-	106.48
102XX	Investments - Cash Equivalent (SBA)		3,520.25
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			234,793.13
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		120,807.65
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		106.48
	Refunded bond proceeds		24,000.00
	Premium on refunded bonds		1,504.62
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		110,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		11,527.41
	Other Services (Admin Charges - SBA)		59.55
	Payments to refunded bonds escrow agent		254,323.86
	Dues and fees on refunded bonds (admin and underwriter fees)		41.18
	Discount on refunded bonds		-
Ending fund balance			5,259.88

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Palm Beach State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	1,102,487.33	
	Dues and Fees (Issuance costs - underwriter's discount)	423.72	
	Dues and Fees (Issuance costs - bond finance/admin charges)	1,271.71	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		988,000.00
	Premium on Sale of Refunding Bonds		93,995.26
	Revenue - License Tag Fees Appropriation (MVLN)		22,187.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	282,337.06	
64500	Other Services (Admin Charges - State Treasury)	373.97	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		38,504.03
42210	Revenue - License Tag Fees Appropriation (MVLN)		239,768.78
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		4,438.22
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,146.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		10,146.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	307,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	76,005.11	
64500	SBA Sinking Fund Administration Fees	192.40	
	Payments to Refunding Bond Escrow	1,443,612.10	
	Accrued Interest Payable	14,512.66	
	Cash with Fiscal/Service Agents		1,443,612.10
42210	Revenue - License Tag Fees Appropriation (MVLN)		388,621.64
48100	SBA Sinking Fund Earnings	-	344.03
102XX	Investments - Cash Equivalent (SBA)		8,744.50
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			1,494,274.11
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		410,809.14
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		344.03
	Refunded bond proceeds		988,000.00
	Premium on refunded bonds		93,995.26
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		307,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		76,005.11
	Other Services (Admin Charges - SBA)		192.40
	Payments to refunded bonds escrow agent		2,546,099.43
	Dues and fees on refunded bonds (admin and underwriter fees)		1,695.43
	Discount on refunded bonds		-
Ending fund balance			<u><u>56,430.17</u></u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Pasco-Hernando Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<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 2014-2015 fiscal year.			
<b><u>Fund 8 - Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLN)		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b><u>Fund 8 - Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	95,595.29	
64500	Other Services (Admin Charges - State Treasury)	150.61	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		13,036.84
42210	Revenue - License Tag Fees Appropriation (MVLN)		80,921.70
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		1,787.36
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,086.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		4,086.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	85,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	92,400.00	
64500	SBA Sinking Fund Administration Fees	86.45	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		174,613.38
48100	SBA Sinking Fund Earnings	-	154.58
102XX	Investments - Cash Equivalent (SBA)		2,718.49
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.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			46,972.27
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		174,613.38
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		154.58
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		85,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		92,400.00
	Other Services (Admin Charges - SBA)		86.45
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			44,253.78

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Pensacola State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	1,014,342.03	
	Dues and Fees (Issuance costs - underwriter's discount)	389.84	
	Dues and Fees (Issuance costs - bond finance/admin charges)	1,170.02	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		909,000.00
	Premium on Sale of Refunding Bonds		86,485.22
	Revenue - License Tag Fees Appropriation (MVLRL)		20,416.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	96,155.46	
64500	Other Services (Admin Charges - State Treasury)	242.97	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		13,112.94
42210	Revenue - License Tag Fees Appropriation (MVLRL)		80,402.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,883.49
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<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.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	305,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	42,500.00	
64500	SBA Sinking Fund Administration Fees	168.21	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		339,761.37
48100	SBA Sinking Fund Earnings	-	300.78
102XX	Investments - Cash Equivalent (SBA)		7,606.06
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			35,090.09
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		360,178.04
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		300.78
	Refunded bond proceeds		909,000.00
	Premium on refunded bonds		86,485.22
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		305,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		42,500.00
	Other Services (Admin Charges - SBA)		168.21
	Payments to refunded bonds escrow agent	1,014,342.03	
	Dues and fees on refunded bonds (admin and underwriter fees)	1,559.86	
	Discount on refunded bonds	-	
Ending fund balance			27,484.03

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015**

**Polk State College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<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 2014-2015 fiscal year.			
<b><u>Fund 8 - Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	238,377.58	
	Dues and Fees (Issuance costs - underwriter's discount)	94.35	
	Dues and Fees (Issuance costs - bond finance/admin charges)	283.17	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		220,000.00
	Premium on Sale of Refunding Bonds		13,963.43
	Revenue - License Tag Fees Appropriation (MVLRL)		4,791.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b><u>Fund 8 - Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	167,000.51	
64500	Other Services (Admin Charges - State Treasury)	159.23	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		22,775.07
42210	Revenue - License Tag Fees Appropriation (MVLRL)		142,494.94
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,889.73
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,320.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,320.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	110,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	11,250.00	
64500	SBA Sinking Fund Administration Fees	58.76	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		118,682.68
48100	SBA Sinking Fund Earnings	-	105.07
102XX	Investments - Cash Equivalent (SBA)		2,521.01
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.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			9,029.13
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		123,474.35
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		105.07
	Refunded bond proceeds		220,000.00
	Premium on refunded bonds		13,963.43
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		110,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		11,250.00
	Other Services (Admin Charges - SBA)		58.76
	Payments to refunded bonds escrow agent		238,377.58
	Dues and fees on refunded bonds (admin and underwriter fees)		377.52
	Discount on refunded bonds		-
Ending fund balance			<u><u>6,508.12</u></u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
St. Johns River State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLN)		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	170,616.34	
64500	Other Services (Admin Charges - State Treasury)	95.10	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		23,268.41
42210	Revenue - License Tag Fees Appropriation (MVLN)		146,314.45
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		1,128.58
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,580.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		2,580.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
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 Principle (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			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
St. Petersburg College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVLN)		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	265,822.96	
64500	Other Services (Admin Charges - State Treasury)	366.23	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		36,251.85
42210	Revenue - License Tag Fees Appropriation (MVLN)		225,590.98
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		4,346.36
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,936.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		9,936.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	265,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	134,925.00	
64500	SBA Sinking Fund Administration Fees	193.70	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		391,248.36
48100	SBA Sinking Fund Earnings	-	346.36
102XX	Investments - Cash Equivalent (SBA)		8,523.98
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			69,762.08
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		391,248.36
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		346.36
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		265,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		134,925.00
	Other Services (Admin Charges - SBA)		193.70
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			61,238.10

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Santa Fe College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	104,022.61	
	Dues and Fees (Issuance costs - underwriter's discount)	41.17	
	Dues and Fees (Issuance costs - bond finance/admin charges)	123.57	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		96,000.00
	Premium on Sale of Refunding Bonds		6,104.02
	Revenue - License Tag Fees Appropriation (MVL R)		2,083.33
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	170,854.58	
64500	Other Services (Admin Charges - State Treasury)	227.57	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		23,300.47
42210	Revenue - License Tag Fees Appropriation (MVL R)		145,080.95
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,700.73
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,174.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		6,174.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	230,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	14,000.00	
64500	SBA Sinking Fund Administration Fees	117.55	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		237,434.30
48100	SBA Sinking Fund Earnings	-	210.19
102XX	Investments - Cash Equivalent (SBA)		6,473.06
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			9,503.05
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		239,517.63
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		210.19
	Refunded bond proceeds		96,000.00
	Premium on refunded bonds		6,104.02
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		230,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		14,000.00
	Other Services (Admin Charges - SBA)		117.55
	Payments to refunded bonds escrow agent		104,022.61
	Dues and fees on refunded bonds (admin and underwriter fees)		164.74
	Discount on refunded bonds		-
Ending fund balance			<u><u>3,029.99</u></u>



**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Seminole State College of Florida**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<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 2014-2015 fiscal year.			
<b><u>Fund 8 - Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	185,366.28	
	Dues and Fees (Issuance costs - underwriter's discount)	72.91	
	Dues and Fees (Issuance costs - bond finance/admin charges)	218.82	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		170,000.00
	Premium on Sale of Refunding Bonds		11,908.01
	Revenue - License Tag Fees Appropriation (MVLRL)		3,750.00
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b><u>Fund 8 - Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	183,327.59	
64500	Other Services (Admin Charges - State Treasury)	257.20	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		25,001.45
42210	Revenue - License Tag Fees Appropriation (MVLRL)		155,530.91
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,052.43
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,978.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,978.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	225,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	59,580.00	
64500	SBA Sinking Fund Administration Fees	137.70	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		278,130.11
48100	SBA Sinking Fund Earnings	-	246.22
102XX	Investments - Cash Equivalent (SBA)		6,341.37
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.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			33,594.27
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		281,880.11
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		246.22
	Refunded bond proceeds		170,000.00
	Premium on refunded bonds		11,908.01
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		225,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		59,580.00
	Other Services (Admin Charges - SBA)		137.70
	Payments to refunded bonds escrow agent		185,366.28
	Dues and fees on refunded bonds (admin and underwriter fees)		291.73
	Discount on refunded bonds		-
Ending fund balance			27,252.90

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
South Florida State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Revenue - License Tag Fees Appropriation (MVL R)		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	65,072.28	
64500	Other Services (Admin Charges - State Treasury)	36.27	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		8,874.46
42210	Revenue - License Tag Fees Appropriation (MVL R)		55,803.65
48100	Revenue - Interest and Divendends (Interest Earned on MVL R Withheld)		430.44
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	984.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		984.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (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 (MVL R)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
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.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (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			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Tallahassee Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<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 2014-2015 fiscal year.			
<b><u>Fund 8 - Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	326,119.58	
	Dues and Fees (Issuance costs - underwriter's discount)	129.09	
	Dues and Fees (Issuance costs - bond finance/admin charges)	387.43	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		301,000.00
	Premium on Sale of Refunding Bonds		19,073.60
	Revenue - License Tag Fees Appropriation (MVLRL)		6,562.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b><u>Fund 8 - Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	99,477.23	
64500	Other Services (Admin Charges - State Treasury)	267.15	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		13,565.89
42210	Revenue - License Tag Fees Appropriation (MVLRL)		83,007.96
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,170.53
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,248.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,248.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	245,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	141,562.50	
64500	SBA Sinking Fund Administration Fees	188.05	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		379,835.67
48100	SBA Sinking Fund Earnings	-	336.25
102XX	Investments - Cash Equivalent (SBA)		6,578.63
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.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			76,424.32
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		386,398.17
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		336.25
	Refunded bond proceeds		301,000.00
	Premium on refunded bonds		19,073.60
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		245,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		141,562.50
	Other Services (Admin Charges - SBA)		188.05
	Payments to refunded bonds escrow agent		326,119.58
	Dues and fees on refunded bonds (admin and underwriter fees)		516.52
	Discount on refunded bonds		-
Ending fund balance			<u><u>69,845.69</u></u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2014-2015  
Valencia College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<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 2014-2015 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	1,209,549.02	
	Dues and Fees (Issuance costs - underwriter's discount)	464.90	
	Dues and Fees (Issuance costs - bond finance/admin charges)	1,395.27	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		1,084,000.00
	Premium on Sale of Refunding Bonds		103,034.19
	Revenue - License Tag Fees Appropriation (MVLRL)		24,375.00
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	392,721.86	
64500	Other Services (Admin Charges - State Treasury)	601.54	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		53,557.62
42210	Revenue - License Tag Fees Appropriation (MVLRL)		332,626.83
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		7,138.95
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,320.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		16,320.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	520,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	180,775.00	
64500	SBA Sinking Fund Administration Fees	339.88	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		686,525.72
48100	SBA Sinking Fund Earnings	-	607.76
102XX	Investments - Cash Equivalent (SBA)		13,981.40
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			108,166.31
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		710,900.72
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		607.76
	Refunded bond proceeds		1,084,000.00
	Premium on refunded bonds		103,034.19
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		520,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		180,775.00
	Other Services (Admin Charges - SBA)		339.88
	Payments to refunded bonds escrow agent		1,209,549.02
	Dues and fees on refunded bonds (admin and underwriter fees)		1,860.17
	Discount on refunded bonds		-
Ending fund balance			94,184.91