## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Eastern Florida State College

ng from bond issuance and refunding: ended Plant	<u>Debit</u>	Credit
ended Plant		
Description		
Cash	-	
Dues and Fees (Issuance costs - underwriter's discount)	-	
Oues and Fees (Issuance costs - bond finance/admin charges)	-	
Discounts on Sale of Bonds	-	
Sale of Bonds - SBE/COBI Bonds		-
		-
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	-	
Discounts on Refunding Bonds	-	
Sale of Refunding Bonds		-
		-
		-
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	-	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
Discounts on Refunding Bonds	-	
Sale of Refunding Bonds		-
Premium on Sale of Refunding Bonds		-
		-
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ment of Indebtedness		
<u>Description</u>		
	-	
		-
001 101 1110 2027-20 1130al year.		
s:	<u>Debit</u>	Credit
ended Plant		
Description Description		
Cash - Cash Disbursements	-	
Due from Other Agencies	312,995.76	
	338.77	
	-	_
		302,198.00
	fithheld)	11,136.53
OS disbursements, investment earnings, treasury fees, and		
e for the 2024-25 fiscal year.		
Poyonus License Tog Foce Appropriation (MV/I P)		
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But nom other regarded		
	2,756.67	
CO&DS Distributed Interest on Undistributed CO&DS		2.756.67
-24 deferred revenue.		2,750.07
3-24 deferred revenue.		2,730.07
Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	2,730.07
Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	2,730.07
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Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest On Deterministration Fees Appropriation (MVLR)  Interest On Debt (SBE Capital Outlay Bonds)  Interest On Debt (SBE Capital Outlay Bonds)  Investments - Cash Equivalent (SBA)  Interest Pagence - Service:  Interest Pagence - Service - Service:  Interest Pagence - Service -	-	-
Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest On Debt Capital Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  Interest On Debt (SBE Capital Outlay Bonds)  Interest On Debt (SBE Capital Outlay Bonds)  Interest On Debt (SBE Capital Outlay Bonds)  Interest Description  Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  Investments - Cash Equivalent (SBA)  Interest Payable  Interest	-	-
Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withheld Earned On MVLR Withh Due to Other Agencies  Interest Earned On MVLR For actual administration (MVLR)  Interest On Subsection (d) of the Florida Constitution.  Interest On Debt Principal (SBE Capital Outlay Bonds)  Interest On Debt Earnings  Investments - Cash Equivalent (SBA)  Investments - Cash Equivalent (SBA)  Investments - Cash Equivalent (SBA)  Invervice payments, MVLR withheld for debt service, investment  I fees, reversal of accrued interest, and transfer of prior year nog cash with fiscal agent to payments of refunded bonds escrow  Interest and Dividends (SBA Sinking Fund Interest Earnings)  Interest and Dividends (SBA Sinking Fund Interest Earnings)  Interest Earnings (SBE Capital Outlay Bonds)  In Debt Principal (SBE Capital Outlay Bonds)  In Debt Capital Outlay Bonds)  Interest Outland Charges - SBA)  It refunded bonds escrow agent	-	-
Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest Earned on MVLR Withh Due to Other Agencies  Interest On Debt Capital Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  Interest On Debt (SBE Capital Outlay Bonds)  Interest On Debt (SBE Capital Outlay Bonds)  Interest On Debt (SBE Capital Outlay Bonds)  Interest Description  Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  Investments - Cash Equivalent (SBA)  Interest Payable  Interest	-	-
	Premium on Sale of Bonds  pond issues for the 2024-25 fiscal year.  ervice Current Bond Refunding  plescription  fliscellaneous Principal/Interest - Current Refunding  plues and Fees (Issuance costs - underwriter's discount)  plues and Fees (Issuance costs - bond finance/admin charges)  plues and Fees (Issuance costs - bond finance/admin charges)  plues and Fees (Issuance costs - bond finance/admin charges)  plues and Fees (Issuance costs - bond finance/admin charges)  plues and Fees (Issuance costs - underwriter's discount)  plues and Fees (Issuance costs - underwriter's discount)  plues and Fees (Issuance costs - bond finance/admin charges)  plues and Fees (Issuance costs	Premium on Sale of Bonds cond issues for the 2024-25 fiscal year.  ervice Current Bond Refunding discellaneous Principal/Interest - Current Refunding discounts on Refunding Bonds

## Broward College

Account #	expended Plant		_
	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		-
	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No current re	Accrued Interest Payable (Sinking Fund Accruals) sfunding for the 2024-25 fiscal year.		-
	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	cirement of Indebtedness		
Account #	<u>Description</u>		
. 1000uiii #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end er	tries:	<u>Debit</u>	Credit
Fund 7 - Un	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	906 344 03	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	906,341.02 980.99	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		- 075 074 00
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi	thheld)	875,074.00 32,248.01
	D&DS disbursements, investment earnings, treasury fees, and	u ii loid)	02,240.01
	enue for the 2024-25 fiscal year.		
42210	Povenue License Tog Fees Appropriation (MV/LP)		
42210	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	_
27XXX	Deferred Revenues - Unavailable	1 631 04	
42210	CO&DS Distributed	1,631.94	-
48100	Interest on Undistributed CO&DS		1,631.94
To reverse 2	023-24 deferred revenue.		
	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	_	
48100			
	Due from Other Agencies		-
48100 64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)		-
	Other Services (Admin Charges - State Treasury)		-
64500	Other Services (Admin Charges - State Treasury)  Due from Other Agencies	-	-
	Other Services (Admin Charges - State Treasury)	- thheld)	:
64500	Other Services (Admin Charges - State Treasury)  Due from Other Agencies	- thheld)	-
64500	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With	- thheld)	-
64500 48100	Other Services (Admin Charges - State Treasury)  Due from Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Wi	thheid)	-
64500 48100 48100	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	- thheld) -	
64500 48100 48100 <b>Fund 1 - Cu</b>	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	- thheld) -	-
64500 48100 48100	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	- thheld) - - 13,326.00	
64500 48100 48100 Fund 1 - Cu Account # 64500 42210	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	13,326.00
64500  48100  48100  Fund 1 - Cu  Account # 64500 42210  To record an	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	-	13,326.00
64500  48100  48100  Fund 1 - Cu  Account # 64500 42210  To record an provided in A	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Trent Funds - Unrestricted	-	13,326.00
64500  48100  48100  Fund 1 - Cu  Account # 64500 42210  To record an provided in A  Fund 8 - Ref	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as Intrice XII, Section 9, Subsection (d) of the Florida Constitution.	-	13,326.00
64500  48100  48100  Fund 1 - Cu  Account # 64500 42210  To record an provided in A	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Trent Funds - Unrestricted	-	13,326.00
64500  48100  48100  Fund 1 - Cu  Account # 64500 42210  To record an provided in A  Fund 8 - Rei  Account # 69000 68530	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	13,326.00
64500  48100  48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	13,326.00
64500  48100  48100  Fund 1 - Cu  Account # 64500 42210  To record an provided in A  Fund 8 - Rei  Account # 69000 68530	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	13,326.00
64500  48100  48100  Fund 1 - Cu Account # 64500 42210  To record an provided in A Fund 8 - Rei Account # 69000 68530 64500	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	13,326.00
64500  48100  48100  Fund 1 - Cu Account # 64500 42210  To record an provided in A Fund 8 - Ref Account # 68000 68530 64500	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Unitic XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	-	13,326.00
64500  48100  48100  Fund 1 - Cu Account # 64500 42210  To record an provided in A Fund 8 - Rei Account # 69000 68530 64500	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	13,326.00
64500  48100  48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  iterment of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	13,326.00
64500  48100  48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rek	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	13,326.00
64500  48100  Fund 1 - Cu Account # 64500  42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refu	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Williams)  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment	-	13,326.00
48100  48100  48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuagent.	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interment of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	13,326.00
48100  48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rel Account # 69000 68530 64500  42210 42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	13,326.00
64500  48100  48100  Fund 1 - Cu Account # 64500  42210 To record an provided in A Fund 8 - Rel Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fun	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interment of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	13,326.00
64500  48100  Fund 1 - Cu Account # 64500  42210 To record an provided in A Fund 8 - Ref Account # 64500  42210  48100  42210  48100  102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: India balance as provided in prior school year	-	13,326.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 42210 42210 42210 42210 42210 42210 42210 48100 102XX To record de earnings, reladvance refuadance refuadent.  Reconciliati Beginning fur Plus: Reven Reven	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	13,326.00
48100  48100  Fund 1 - Cu Account # 64500  42210 To record an provided in A Fund 8 - Rel Account # 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: Reven Reven Refund	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withe Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Titrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  Use - License Tag Fees Appropriation (MVLR) Use - Interest and Dividends (SBA Sinking Fund Interest Earnings)  Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	13,326.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuagent.  Reconciliati Beginning fur Plus: Reven Reven Reven Refunc Premiu	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	13,326.00
48100  48100  48100  48100  48100  48100  42210  To record an provided in A Fund 8 - Rel Account # 69000 68530 64500  42210  42210  42210  42210  42210  42210  48100  102XX  To record de earnings, reladvance refuadvance re	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  reent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  iterement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds and to Debt Principal (SBE Capital Outlay Bonds)	-	13,326.00
48100  48100  Fund 1 - Cu Account # 64500  42210 To record an provided in A Fund 8 - Rel Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: Reven Refunc Premit Less: Paymes Interess	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withe Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Titrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: Indicated bands agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: Indicated band proceeds Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	13,326.00
48100  Fund 1 - Cu Account # 64500 42210 To record an approvided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadvance refunctions refused re	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terment of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) leded bond proceeds un on refunded bonds  and of Debt Principal (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)	-	13,326.00
48100  48100  48100  48100  48100  48100  42210  To record an provided in A Fund 8 - Rel Account # 69000 68530 64500  42210  42210  42210  42210  42210  42210  42210  42210  42210  42210  4210  48100  102XX  To record de earnings, reladvance refuadvance refundvance refu	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  itrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds un on refunded bonds ent of Debt Principal (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	-	13,326.00
48100  48100  48100  48100  48100  48100  42210  To record an provided in A Fund 8 - Rel Account # 69000 68530 64500  42210  42210  42210  42210  42210  42210  42210  42210  42210  42210  4210  48100  102XX  To record de earnings, reladvance refuadvance refundvance refu	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Titrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds um on refunded bonds  unt of Debt Principal (SBE Capital Outlay Bonds) ton Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) unt of Debt Principal (SBE Capital Outlay Bonds) ton Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) unt of refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) unt on refunded bonds	-	13,326.00

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 College of Central Florida

Fund 7 - Une	lting from bond issuance and refunding:	Debit	Credit
	xpended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2024-25 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No current ret	Accrued Interest Payable (Sinking Fund Accruals) runding for the 2024-25 fiscal year.		-
	·		
	ot Service Advance Bond Refunding  Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		_
No advance b	ond refunding for the 2024-25 fiscal year.		
	rement of Indebtedness		
Account #	Description		
<del></del>	Cash	-	
Na con 11	Accrued Interest Payable		-
NO accrued ir	terest for the 2024-25 fiscal year.		
Year-end ent	ries:	Debit	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
84500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	161,190.77 174.47	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	1/4.4/	
27XXX	Deferred Revenues - Unavailable	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		155,630.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	eld)	5,735.24
	&DS disbursements, investment earnings, treasury fees, and		
ueierred reve	nue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	930.60	
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		930.60
	123-24 deferred revenue.		330.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)		-
04300	Other octivides (Admini onlarges - State Treasury)		
	Dura franco Others America		
40400	Due from Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	eld)	
	Trevende Interest and Dividends (Interest Edines of MVER Willing		
48100		,	-
	Personus Interest and Dividends (Interest Ferned on MVI P Withh	,	-
	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	-	_
48100	Due to Other Agencies	-	-
48100 Fund 1 - Cur	Due to Other Agencies rent Funds - Unrestricted	-	-
48100 Fund 1 - Cur Account #	Due to Other Agencies  rent Funds - Unrestricted  Description	-	-
48100 Fund 1 - Cur Account # 64500	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	2,370.00	- 2 270 00
48100 Fund 1 - Cur Account # 64500 42210	Due to Other Agencies  rent Funds - Unrestricted  Description	-	2,370.00
48100 Fund 1 - Cur Account # 64500 42210 To record am	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti	Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds)	-	- 2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 689000 68530	Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	- 2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 689000 68530	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	- 2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 689000 68530	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 689000 68530	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 39000 68530 64500	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	2,370.00
Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	2,370.00
### ### ##############################	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur	Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	-	- 2,370.00 - - - -
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliation	Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow	-	- 2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliation Beginning fun Plus:	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: Revenu	Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	- 2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun Plus: Revenu. Refund.	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year  the - License Tag Fees Appropriation (MVLR) the clicense Tag Fees Appropriation (MVLR) the - License Tag Fees Appropriation (MVLR) the clicense Tag Fees Appropriation (MVLR)	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatie Beginning fun Plus: Revenu. Refund Premiun	Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year  e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	- 2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela ear	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year  the - License Tag Fees Appropriation (MVLR) the clicense Tag Fees Appropriation (MVLR) the - License Tag Fees Appropriation (MVLR) the clicense Tag Fees Appropriation (MVLR)	-	- 2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 42210 48100 102XX To record det earnings, rela advance refur agent.  Revenu. Revenu. Refund. Premiur Less: Paymer Interest	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year  the - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	-	2,370.00
Fund 1 - Cur Account # 64500 42210 42210 Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliation Plus: Revenu Refund Premiul Less: Paymel Interest Other S	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year rading cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year  e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds on on refunded bonds  and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) envices (Admin Charges - SBA)	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent. Revenu Revenu Refund Premiu Less: Paymet Interest Other S Paymet	Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year riding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service: d balance as provided in prior school year  e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds  att of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) atts to refunded bonds escrow agent	-	2,370.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 63900 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun Plus: Revenu. Refund Premiur Less: Paymei Interest Other S Paymei Dues ai	Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year rading cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year  e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds on on refunded bonds  and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) envices (Admin Charges - SBA)	-	2,370.00

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Chipola College

	Chipola College		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interest Compant Refunding		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance l	Accrued Interest Payable (Sinking Fund Accruals) cond refunding for the 2024-25 fiscal year.		-
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No socreted:	Accrued Interest Payable		-
	nterest for the 2024-25 fiscal year.		
Year-end en		<u>Debit</u>	Credi
	expended Plant		
Account # 10100	Description  Cash - Cash Disbursements	_	
	Due from Other Agencies	48,969.35	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	53.00	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		47,280.00
48100 To record CC	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	neld)	1,742.3
	0&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
	·		
42210	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	-
27777	Deferred Povenium - Unavailable	445.00	
27XXX 42210	Deferred Revenues - Unavailable CO&DS Distributed	445.00	-
48100	Interest on Undistributed CO&DS		445.00
To reverse 2	023-24 deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)		-
000	Calc. Co. 1.000 (riamin charges - Grate Treasury)		-
40400	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR With	iela)	-
48100	Poyonus Intersect and Dividends (Intersect Ferred on MAIR DARKE)		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	-	-
Fund 1 - Cui	rrent Funds - Unrestricted		
Account #	Description Other Services (Admin Charges, POE)	700.00	
64500	Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)	720.00	720.00
42210	nounts withheld from MVLR for actual administration fees as		, 20.00
To record am			
To record am provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
To record am provided in A Fund 8 - Ret	irement of Indebtedness		
To record am provided in A Fund 8 - Ret Account #	irement of Indebtedness  Description		
To record am provided in A Fund 8 - Ret Account # 69000	irement of Indebtedness	- -	
To record am provided in A Fund 8 - Ret Account # 69000 68530	irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- - -	
To record am provided in A Fund 8 - Ret Account # 69000 68530	irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - - -	
To record am provided in A Fund 8 - Ret Account # 69000 68530	irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- - - -	-
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - - -	:
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings		-
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX	irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - - - - -	
To record amprovided in A Fund 8 - Ret Account # 69000 64500 42210 48100 102XX To record de earnings, rela advance refu	irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	:	:
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	:	:
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	:
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	-
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revent	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR)	-	-
To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reveni Reveni	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	-
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reveni Reveni Reveni Reveni Refunc Premiu	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR)	-	-
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revent Revent Refunc Premiu Less:	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) and on refunded bonds and on refunded bonds	- - - -	-
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu Revenu Refunc Premiu Less: Payme	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: In displaying the proposed of th	- - - -	
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenin Revenin Refunc Premiu Less: Payme Interes Other \$\frac{1}{2}\$	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds m on refunded bonds  not of Debt Principal (SBE Capital Outlay Bonds) ton Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)	- - - -	
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Plus: Revent Revent Refunc Premiu Less: Payme Interess Other \$ Payme	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) obt service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) ser Interest and Dividends (SBA Sinking Fund Interest Earnings) sed bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) to on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ints to refunded bonds escrow agent	- - - -	
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reveni Reveni Refunc Premiu Less: Payme Interes Other \$5 Payme Dues a	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds m on refunded bonds  not of Debt Principal (SBE Capital Outlay Bonds) ton Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)	- - - -	-

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Daytona State College

Entries resu	Daytona State College		
	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	Premium on Sale of Bonds ey bond issues for the 2024-25 fiscal year.		-
	ot Service Current Bond Refunding		
Account #	Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
No ourront ro	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
	bt Service Advance Bond Refunding  Description		
Account #	Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for the 2024-25 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable	·-	_
No accrued in	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credi
	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	288,103.00	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	311.83 -	
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)	ithhold)	278,164.0
	Revenue - Interest and Dividends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, treasury fees, and	u ii ieid)	10,250.83
	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Food Appropriation (MV/LD)		
744 IU	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	-
071001	B ( 1B		
27XXX 42210	Deferred Revenues - Unavailable CO&DS Distributed	1,434.62	_
48100	Interest on Undistributed CO&DS		1,434.62
To reverse 20	023-24 deferred revenue.		
	Revenue - Interest and Dividends (Interest Earned on MVLR Withh		
48100		-	
	Due from Other Agencies	-	-
	Due from Other Agencies Other Services (Admin Charges - State Treasury)	-	-
	•	-	-
64500	Other Services (Admin Charges - State Treasury)	- ithheld)	-
64500	Other Services (Admin Charges - State Treasury)  Due from Other Agencies	- ithheld)	-
64500 48100	Other Services (Admin Charges - State Treasury)  Due from Other Agencies	- ithheld) -	-
64500 48100 48100	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	- ithheld) -	
64500 48100 48100 <b>Fund 1 - Cur</b>	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	- ithheld) -	
64500 48100 48100 Fund 1 - Cur Account # 64500	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	- ithheld) - 4,236.00	
64500 48100 48100 Fund 1 - Cur Account # 64500 42210	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	4,236.0
64500 48100 <b>Fund 1 - Cur</b> Account # 64500 42210 To record am	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	-	4,236.0
64500  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	4,236.0
64500  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  iirement of Indebtedness	-	4,236.00
64500  48100  48100  Fund 1 - Cur Account # 64500 42210  To record am provided in A Fund 8 - Ret Account # 69000	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds)	-	4,236.00
64500  48100  48100  Fund 1 - Cur Account # 64500 42210  To record am provided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	- - - 4,236.00
64500  48100  48100  Fund 1 - Cur Account # 64500 42210  To record am provided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	- - 4,236.00
64500  48100  48100  Fund 1 - Cur Account # 64500 42210  To record am provided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	- - 4,236.0(
64500  48100  48100  Fund 1 - Cur Account # 64500 42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	- - 4,236.00
64500  48100  Fund 1 - Cur Account # 64500 42210  To record am provided in A Fund 8 - Ret Account # 68000 68530 64500	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	-	- - 4,236.00
64500  48100  48100  Fund 1 - Cur Account # 64500 42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	4,236.00
64500  48100  48100  Fund 1 - Cur Account # 64500 42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	4,236.00
64500  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  42210  4210  102XX  To record del earnings, rela	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	4,236.01
48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret 69000 68530 64500  42210  42210  48100 102XX  To record del earnings, rela advance reful agent.	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	4,236.00
64500  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX To record del earnings, rela advance refur agent.  Reconciliation	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	4,236.00
64500  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX To record del earnings, rela advance refur agent.  Reconciliation	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	4,236.00
48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100 102XX  To record del earnings, rela advance reful agent.  Reconciliation Beginning fur Plus: Revenu	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ricile XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indebalance as provided in prior school year  Ine - License Tag Fees Appropriation (MVLR)	-	4,236.00
48100  Fund 1 - Cur Account # 64500  42210 To record am provided in A Fund 8 - Ret Account # 64500  42210  42210  42210  48100  102XX To record del earnings, rela advance reful agent.  Reconciliati Beginning fur Plus: Revenu Revenu	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indebted as provided in prior school year  ine - License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	4,236.00
64500  48100  Fund 1 - Cur Account # 64500  42210 To record am provided in A Fund 8 - Ret Account # 64500  42210  48100  102XX To record del earnings, rela advance refur agent.  Revenu Revenu Refund Refund	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as ricile XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indebalance as provided in prior school year  Ine - License Tag Fees Appropriation (MVLR)	-	4,236.00
48100  Fund 1 - Cur Account # 64500  42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  42210 48100 102XX To record del earnings, rela advance refund agent.  Reconciliati Beginning fur Plus: Revent Refund Premiu Less:	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  is - License Tag Fees Appropriation (MVLR) is - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds	-	4,236.00
48100  Fund 1 - Cur Account # 64500  42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  42210 48100 102XX To record del earnings, rela advance refur agent.  Reconciliati Beginning fur Plus: Revenu Revenu Revenu Refund Premiu Less: Payme	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  us - License Tag Fees Appropriation (MVLR) us - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds  nt of Debt Principal (SBE Capital Outlay Bonds)	-	4,236.00
48100  48100  48100  48100  48100  48100  42210  To record amprovided in A Fund 8 - Ret Account # 64500  42210  48100  42210  48100  102XX  To record del earnings, rela advance refur agent.  Revenu Refund Premiu Less: Payme Interest	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Journal of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year and the fees reversal of accrued interest, and transfer of prior year and proceeds and pro	-	- 4,236.00
48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  42210 48100 102XX  To record del earnings, rela advance refu advance refu agent. Revent Revent Refund Premiu Less: Payme Interest Other S	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  us - License Tag Fees Appropriation (MVLR) us - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds  nt of Debt Principal (SBE Capital Outlay Bonds)	-	4,236.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance reful agent.  Reconciliati Beginning fur Plus: Revent Revent Revent Revent Less: Payme Interest Other S Payme Dues a	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  tounts withheld from MVLR for actual administration fees as strice XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)  ed bond proceeds  m on refunded bonds  not of Debt Principal (SBE Capital Outlay Bonds)  con Debt (SBE Capital Outlay Bonds)  Services (Admin Charges - SBA)  not seruice (Admin Charges - SBA)  not s	-	4,236.00
48100  48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Account # 669000 68530 64500  42210  42210  42210  42210  42210  48100 102XX  To record del earnings, rela advance refurad advance refuradents.  Reconciliation Revenu Refund Premiu Less: Payme Interest Other S Payme Interest Other S Payme Dues a	Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year  are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and Debt (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are of Debt Principal (SBE Capital Outlay Bonds) are of Debt Principal (SBE Capital Outlay Bonds) are of Debt Principal (SBE Capital Outlay Bonds) are of Debt (SBE Capital Outlay Bonds) are of Debt Office on refunded bonds (admin and underwriter fees) are of Europe Sacharded bonds (admin and underwriter fees)	-	- 4,236.00

Florida SouthWestern State College

Account #	expended Plant	<del></del>	Credit
	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2024-25 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 8 - Re	tirement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end er	ntries:	Debit	Credit
	expended Plant		<u> siouit</u>
Account #	Description		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	172,991.46 342.75	
68530	Interest	342.75	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		162,067.01
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wi D&DS disbursements, investment earnings, treasury fees, and	ithheld)	11,267.20
	enue for the 2024-25 fiscal year.		
	•		
42210	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	_
	Zuo II o III o III o II o II o II o II o		
27XXX	Deferred Revenues - Unavailable	2,142.84	
42210	CO&DS Distributed	_, 1⊣2.0寸	-
48100	Interest on Undistributed CO&DS		2,142.84
To reverse 2	023-24 deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due from Other Agencies		-
64500			
64500	Other Services (Admin Charges - State Treasury)		-
64500			-
64500 48100	Due from Other Agencies	- ithheld)	
		- ithheld)	-
48100	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi	- ithheld) -	-
	Due from Other Agencies	- ithheld) -	-
48100 48100	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	- ithheld) -	-
48100 48100 <b>Fund 1 - Cu</b>	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	- ithheld) -	-
48100 48100 <u>Fund 1 - Cu</u> <u>Account #</u>	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description	-	-
48100 48100 <b>Fund 1 - Cu</b>	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	- tthheld) - 4,656.00	- - - 4,656,00
48100 48100 Fund 1 - Cu Account # 64500 42210 To record an	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	-	4,656.00
48100 48100 Fund 1 - Cu Account # 64500 42210 To record an	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  ### Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	4,656.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	4,656.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account #	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description	4,656.00	4,656.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds)	4,656.00	4,656.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account #	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description	4,656.00	4,656.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,656.00 126,000.00 21,260.00	4,656.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wither Revenue - Interest and Dividends (Interest Earned on MVLR Wither Due to Other Agencies  **rent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution.  **tirement of Indebtedness**  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,656.00 126,000.00 21,260.00	4,656.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	4,656.00 126,000.00 21,260.00	- 143,676.99
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wither Revenue - Interest and Dividends (Interest Earned on MVLR Wither Due to Other Agencies  **Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Itirement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	4,656.00 126,000.00 21,260.00	- 143,676.99 442.05
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wither Revenue - Interest and Dividends (Interest Earned on MVLR Wither Due to Other Agencies  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	4,656.00 126,000.00 21,260.00	- 4,656.00 4,656.00 143,676.99 442.05 3,170.39
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wither Revenue - Interest and Dividends (Interest Earned on MVLR Wither Due to Other Agencies  **Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Itirement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	4,656.00 126,000.00 21,260.00	143,676.99 442.05
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refu	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	4,656.00 126,000.00 21,260.00	143,676.99 442.05
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,656.00 126,000.00 21,260.00	- 143,676.99 442.05
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliat	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	4,656.00 126,000.00 21,260.00	143,676.99 442.05
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliat Beginning fu	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withe Revenue - Interest and Dividends (Interest Earned on MVLR Withe Due to Other Agencies  **Trent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rtricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Interest of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,656.00 126,000.00 21,260.00	143,676.99 442.05
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliat Beginning fu	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withe Revenue - Interest and Dividends (Interest Earned on MVLR Withe Due to Other Agencies    Page	4,656.00 126,000.00 21,260.00	143,676.99 442.05 3,170.39
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadent.  Reconciliat Beginning fu Plus: Reven Reven	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  lon of activity in fund 210, Debt Service: Ind balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	4,656.00 126,000.00 21,260.00	143,676.99 442.05 3,170.39
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadrance refuadrance refuagent.  Reconciliat Beginning fu Plus: Reven Reven Refund	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) Ided bond proceeds	4,656.00 126,000.00 21,260.00	143,676.99 442.05 3,170.39 11,456.06 143,676.99
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadrance refuagent.  Reconciliat Beginning fu Plus: Reven Reven Refund Premiu	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  lon of activity in fund 210, Debt Service: Ind balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	4,656.00 126,000.00 21,260.00	143,676.99 442.05 3,170.39 11,456.06 143,676.99
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuagent.  Reconciliat Plus: Reven Refund Premit Less:	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) Ided bond proceeds	4,656.00 126,000.00 21,260.00	143,676.99 442.05 3,170.39 11,456.06 143,676.99
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuagent.  Reconciliat Beginning fu Plus: Reven Reven Reven Refund Premit Less: Payme Interes	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  ion of activity in fund 210, Debt Service: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds um on refunded bonds ent of Debt Principal (SBE Capital Outlay Bonds) at on Debt (SBE Capital Outlay Bonds)	4,656.00 126,000.00 21,260.00	143,676.99 442.05 3,170.39 11,456.06 143,676.99 442.05 - - 126,000.00 21,260.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuagent.  Reconciliat Plus: Reven Reven Refund Premit Less: Payme Interes Other	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withe Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Trent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  **Iterement of Indebtedness**  **Description**  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **Interest and Dividends (SBA Sinking Fund Interest Earnings) Ided bond proceeds Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest CADENCE Capital Outlay Bonds) Interest CADENCE CAD	4,656.00 126,000.00 21,260.00	143,676.99 442.05 3,170.39 11,456.06 143,676.99 442.05 - - 126,000.00 21,260.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refue plus: Reven Refund Premit Less: Payme Interess Payme I	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  ion of activity in fund 210, Debt Service: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds um on refunded bonds ent of Debt Principal (SBE Capital Outlay Bonds) at on Debt (SBE Capital Outlay Bonds)	4,656.00 126,000.00 21,260.00	11,456.06 143,676.99 442.05 3,170.39 11,456.06 143,676.99 442.05 - - 126,000.00 21,260.00
48100  Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadent.  Reconciliat Beginning fu Plus: Reven Refund Premit Less: Payme Interes Other - Payme Dues a	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  ion of activity in fund 210, Debt Service: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds um on refunded bonds ent of Debt Principal (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ents to refunded bonds secrow agent and fees on refunded bonds (admin and underwriter fees) int on refunded bonds int on refunded bonds int on refunded bonds int on refunded bonds	4,656.00 126,000.00 21,260.00	143,676.99 442.05 3,170.39 11,456.06 143,676.99 442.05

## Florida State College at Jacksonville

	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No current re	Accrued Interest Payable (Sinking Fund Accruals) sfunding for the 2024-25 fiscal year.		-
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2024-25 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	
No accrued in	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
Year-end en	·	Date!	O
		<u>Debit</u>	Credit
Account #	expended Plant  Description		
10100	Cash - Cash Disbursements	-	
04500	Due from Other Agencies	553,761.72	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	599.37	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)	CAL-II-IV	534,658.00
48100 To record CC	Revenue - Interest and Dividends (Interest Earned on MVLR W D&DS disbursements, investment earnings, treasury fees, and	itnneia)	19,703.09
	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)		
42210	Due from Other Agencies	-	-
	ů		
27XXX	Deferred Revenues - Unavailable	3,971.96	
42210	CO&DS Distributed	0,07 1.00	-
48100	Interest on Undistributed CO&DS		3,971.96
10 reverse 2	023-24 deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)		-
04300	Other Octobers (Authin Onlarges - Otale Treasury)		
	Due from Other Agencies		
48100	Due from Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR W	- lithheld)	-
48100	Due from Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR W	- lithheld)	-
	Revenue - Interest and Dividends (Interest Earned on MVLR W	- ithheld)	-
	•	- ithheld) -	-
	Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	- ithheld) -	-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	- ithheld) -	-
48100 Fund 1 - Cui Account #	Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR Withh  Due to Other Agencies  rrent Funds - Unrestricted  Description	-	-
48100 Fund 1 - Cui Account # 64500	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	- ithheld) - 8,142.00	- - 8.142.00
48100  Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Trent Funds - Unrestricted	-	8,142.00
### 48100    Fund 1 - Cur	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Trent Funds - Unrestricted	-	- 8,142.00
Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Trent Funds - Unrestricted	-	- 8,142.00
Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description	-	- 8,142.00
48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Trent Funds - Unrestricted	-	- 8,142.00
48100  Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  itement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	- 8,142.00
48100  Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ritrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	- 8,142.00
### 48100    Fund 1 - Cui	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	- 8,142.00
### ### ##############################	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Trent Funds - Unrestricted	-	- 8,142.00
### 48100    Fund 1 - Cui	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	- 8,142.00
### 48100    Fund 1 - Cur	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rrent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  **Description**  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment	-	- 8,142.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX To record de earnings, rele	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Trent Funds - Unrestricted	-	- 8,142.00
### ### ### ### ### ### ### ### ### ##	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rrent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  **Description**  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment	-	- 8,142.00
### ### ##############################	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rrent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **irrement of Indebtedness**  **Description**  Description**  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	- 8,142.00
### ### ### ### ### ### ### ### ### ##	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Prent Funds - Unrestricted	-	- 8,142.00
Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rrent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **irrement of Indebtedness**  **Description**  Description**  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	- 8,142.00
Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Prent Funds - Unrestricted	-	- 8,142.00
Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu adyent.  Reconciliati Beginning fur Plus: Reveni	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Comparison	-	- 8,142.00
Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revening Revening Refund	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Common	-	- 8,142.00
Fund 1 - Cui Account # 64500 42210 To record air provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Reveni Reveni Refunc Premiu Less:	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Trent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  **Description**  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **On of activity in fund 210, Debt Service:**  Ind balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR)  ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)  led bond proceeds un on refunded bonds  m on refunded bonds	-	- 8,142.00
Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revent Revent Refunc Premit Less: Payme	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Common	-	- 8,142.00
Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revening Revening Revening Revening Refuncion Premiu Less: Payme Interes	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Trent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  **Description**  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **On of activity in fund 210, Debt Service:**  Ind balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR)  ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)  led bond proceeds un on refunded bonds  m on refunded bonds	-	- 8,142.00
48100  Fund 1 - Cui Account # 64500 42210 To record air provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent. Reveni Reveni Reveni Refunc Premiu Less: Payme Interes Other S Payme	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Common	-	- 8,142.00
Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rele advance refu agent.  Reconciliati Beginning fun Plus: Revenn Revenn Refunc Premiu Less: Payme Interes Other S Payme Dues a	Revenue - Interest and Dividends (Interest Earned on MVLR W Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Common	-	- 8,142.00

F	Iting from bond issuance and refunding:	Debit	Credit
<u> Funa 7 - Une</u>	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2024-25 fiscal year.		
Fund 8 - Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)		
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No ourront ro	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2024-25 fiscal year.		-
	·		
	ot Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	pond refunding for the 2024-25 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No ocemical:	Accrued Interest Payable		-
NO accrued in	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies 4 Other Services (Admin Charges - State Treasury)	3,256.26 46.82	
68530	Interest	-0.02	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		41,764.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld	)	1,539.08
	0&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
acidireu leve	100 101 1110 2027-20 1130al yeal.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX 42210	Deferred Revenues - Unavailable CO&DS Distributed	131.63	_
42210 48100	Interest on Undistributed CO&DS		131.63
	23-24 deferred revenue.		. 3 30
40466	December 1911 1 / / / Franch 1911 1 / / / Franch 1911 1 / / / / Franch 1911 1 / / / / / / Franch 1911 1 / / / / / / Franch 1911 1 / / / / / / / / / / / / / / / /		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh  Due from Other Agencies	-	_
	Other Services (Admin Charges - State Treasury)		-
64500	· • • • • • • • • • • • • • • • • • • •		
64500			
64500	Due from Other Agencies	_	
	Due from Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withheld	-	-
	•	-	-
48100	•	- ) -	-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld	-	
48100 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	-	-
48100 48100 Fund 1 - Cur	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld  Revenue - Interest and Dividends (Interest Earned on MVLR Withh  Due to Other Agencies  rent Funds - Unrestricted	- -	-
48100 48100 <b>Fund 1 - Cur</b> Account#	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld  Revenue - Interest and Dividends (Interest Earned on MVLR Withh  Due to Other Agencies  rent Funds - Unrestricted  Description	- 636.00	-
48100 48100 <b>Fund 1 - Cur</b> Account # 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld  Revenue - Interest and Dividends (Interest Earned on MVLR Withh  Due to Other Agencies  rent Funds - Unrestricted	-	636.00
48100 <b>Fund 1 - Cur</b> <b>Account #</b> 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as	-	- 636.00
48100 <b>Fund 1 - Cur</b> <b>Account #</b> 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	636.00
48100 <b>Fund 1 - Cun</b> <b>Account #</b> 64500 42210 To record amprovided in A	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as	-	636.00
48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Tent Funds - Unrestricted	-	636.00
48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds)	-	636.00
48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 639000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	636.00
48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 639000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds)	-	636.00
48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	-	636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 639000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210  To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rent Funds - Unrestricted  **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **irrement of Indebtedness**  **Description** Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	-	- 636.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment the defees, reversal of accrued interest, and transfer of prior year	-	636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rele advance refu	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rent Funds - Unrestricted  **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **irrement of Indebtedness**  **Description** Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  **Description**  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  **Denotified Terminal Control of Terminal C	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 68000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revent Revent	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indebalance as provided in prior school year  us - License Tag Fees Appropriation (MVLR) us - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu Refund	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  **Description**  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  **Denotified Terminal Control of Terminal C	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Plus: Revent Revent Refund Premiu Less:	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  **irrement of Indebtedness**  **Description**  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  **Pon of activity in fund 210, Debt Service:**  Ind balance as provided in prior school year  Ine - License Tag Fees Appropriation (MVLR)  Ine - Interest and Dividends (SBA Sinking Fund Interest Earnings)  In or refunded bonds  **Total Dividends (SBA Sinking Fund Interest Earnings)  The control of the control	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 68900 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Payme	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  us - License Tag Fees Appropriation (MVLR) us - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds  nt of Debt Principal (SBE Capital Outlay Bonds)	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Payme Interes	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  ine - License Tag Fees Appropriation (MVLR) i.e Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds on or refunded bonds  int of Debt Principal (SBE Capital Outlay Bonds)	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Revenu Revenu Refund Premiu Less: Payme Interess Other S Payme	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  **Description**  Description**  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year normaling cash with fiscal agent to payments of refunded bonds escrow  **Den of activity in fund 210, Debt Service:**  Inde balance as provided in prior school year  ine - License Tag Fees Appropriation (MVLR)  ine - Interest and Dividends (SBA Sinking Fund Interest Earnings)  ed bond proceeds  m on refunded bonds  int of Debt Principal (SBE Capital Outlay Bonds)  Services (Admin Charges - SBA)  ints to refunded bonds escrow agent	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rele advance refu agent.  Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Payme Interes Other S Payme Dues a	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  **Description**  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **On of activity in fund 210, Debt Service:**  Ind balance as provided in prior school year  Ine - License Tag Fees Appropriation (MVLR)  Ine - Interest and Dividends (SBA Sinking Fund Interest Earnings)  Ind Debt Principal (SBE Capital Outlay Bonds)  Int of Debt Principal (SBE Capital Outlay Bond	-	- 636.00
48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rele advance refu agent.  Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Payme Interes Other S Payme Dues a	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and Debt (SBE Capital Outlay Bonds) are on Defunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) and on refunded bonds	-	- 636.00

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Gulf Coast State College

	Iting from bond issuance and refunding:	Debit	Credit
<u> Funa 7 - Une</u>	expended Plant		<u></u>
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	oond refunding for the 2024-25 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	_	
	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credi
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	115,894.12 125.44	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 111,896.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wit	hheld)	4,123.56
To record CC	0&DS disbursements, investment earnings, treasury fees, and	,	
deferred reve	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	818.46	
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		- 818.46
	223-24 deferred revenue.		010.40
TO TO VOISO Z			
	Decrees determined Dividends (International or NAVI D Withday		
	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	_
48100		-	-
48100	Due from Other Agencies `	-	-
48100	Due from Other Agencies `		-
48100 64500	Due from Other Agencies  Other Services (Admin Charges - State Treasury)	- - hheld)	-
48100 64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies	- hheld)	-
48100 64500 48100	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With	- hheld) -	-
48100 64500 48100	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wit	- hheld) -	
48100 64500 48100 48100	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies)	- hheld) -	
48100 64500 48100 48100 <b>Fund 1 - Cu</b>	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wit  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	- hheld) -	
48100 64500 48100 48100 Fund 1 - Cur Account #	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies)	- hheld) - 1,704.00	
48100 64500 48100 <b>Fund 1 - Cui</b> Account # 64500 42210	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	- - - 1,704.00
48100 64500 48100 48100 <b>Fund 1 - Cui</b> Account # 64500 42210 To record am	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as	-	1,704.00
48100 64500 48100 48100 Fund 1 - Cui Account # 64500 42210 To record amprovided in A	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	1,704.00
48100  48100  48100  Fund 1 - Cun Account # 64500 42210  To record am provided in A Fund 8 - Ret	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Iirement of Indebtedness	-	1,704.00
48100  48100  48100  Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	1,704.00
48100  48100  48100  48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	1,704.00
48100  48100  48100  48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	1,704.00
48100  48100  48100  48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	1,704.00
48100 64500 48100 48100 Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  **Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	1,704.00
48100 64500 48100 48100  Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	-	1,704.00
48100  48100  48100  48100  Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  **Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	1,704.00
48100  48100  48100  48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  **Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **Total Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment	-	1,704.00
48100  48100  48100  48100  48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 68530 64500  42210 48100 102XX To record de earnings, rela	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment tetel fees, reversal of accrued interest, and transfer of prior year	-	1,704.00
48100  48100  48100  48100  Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  **Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **Total Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment	-	1,704.00
48100  48100  48100  48100  Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR)	-	1,704.00
48100  48100  48100  48100  Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	1,704.00
48100  48100  48100  48100  48100  48100  Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rele advance refu agent.  Reconciliati Beginning fur	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Total Revenue - License Tag Fees Appropriation (MVLR)	-	1,704.00
48100  48100  48100  Fund 1 - Cun Account # 64500  42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	1,704.00
48100  48100  48100  48100  48100  48100  48100  48210  To record amprovided in A Fund 8 - Ret Account # 64500  48210  48210  48210  48210  48210  48210  48210  48210  Beginning serial advance refu agent.  Reconciliati  Beginning fur Plus: Reveni Reveni	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Sounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year  us - License Tag Fees Appropriation (MVLR) us - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	1,704.00
48100  48100  48100  48100  48100  Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Revenit Revenit Revenit Revenit Refund	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on By Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Det service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service:  India balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR) Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings) Lied bond proceeds	-	1,704.00
48100  48100  48100  48100  Fund 1 - Cui Account # 64500  42210  To record air provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100 102XX  To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reveni Reveni Refunc. Premiu Less:	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Total Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indebalance as provided in prior school year  Description Desc	-	1,704.00
48100  48100  48100  48100  48100  48100  48100  48200  42210  400000  40000  40000  40000  40000  40000  40000  40000  40000  400000  40000  40000  40000  40000  40000  40000  40000  40000  400000  400000  400000  400000  400000  400000  400000  400000  4000000	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on Judebtedness  Description Payment of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds on on refunded bonds  nt of Debt Principal (SBE Capital Outlay Bonds)	-	1,704.00
48100  48100  48100  48100  Fund 1 - Cui Account # 64500  42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reveni Reveni Reveni Reveni Refunc Premiu Less: Payme Interes	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Total Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indebalance as provided in prior school year  Description Desc	-	1,704.00
48100  48100  48100  48100  Fund 1 - Cun Account # 64500  42210  70 record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100 102XX  To record de earnings, rela advance refu advance refu agent.  Reveni Reveni Refunc Premiu Less: Payme Interess Payme Inte	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds  nt of Debt Principal (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) Ints to refunded bonds escrow agent	-	1,704.00
48100  48100  48100  48100  48100  48100  48100  48200  42210  48100  48210  48100  42210  48100  48210  48100  48210  48100  48210  48100  48210  48100  48	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Totle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds) Int of Debt Principal (SBE Capital Outlay Bonds) Int of Debt Principal (SBE Capital Outlay Bonds) Dervices (Admin Charges - SBA)	-	1,704.00

Hillsborough Community College

	Hillsborough Community College		
	llting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash		
	Cash  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2024-25 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description Miscelles and Dringing // Interest Compant Defined in a		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
No assument near	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
Account #	bt Service Advance Bond Refunding  Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2024-25 fiscal year.		-
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	
No accrued in	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
	•	Del-14	O
Year-end en		<u>Debit</u>	Credit
Account #	expended Plant  Description		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges, State Treasure)	705,566.69 763.68	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	763.68	
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Wi	thheld)	681,226.00 25,104.37
	D&DS disbursements, investment earnings, treasury fees, and	ulileiu)	23, 104.37
	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	720.38	
42210	CO&DS Distributed	, 20.00	-
48100	Interest on Undistributed CO&DS		720.38
10 reverse 20	023-24 deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)		-
0.000	Calci Col 11000 ( Iallian Chaiges Calci Housely)		
	Due from Other Agencies	_	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wi	thheld)	-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh		
40100	Due to Other Agencies	-	-
Fund 1 - Cur	rrent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,374.00	
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		10,374.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100 102XX	SBA Sinking Fund Earnings	-	-
	Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	-	-
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu agent.	nding cash with fiscal agent to payments of refunded bonds escrow		
	on of activity in fund 210, Debt Service:		
Reconciliati	nd balance as provided in prior school year		-
Beginning fur			_
Beginning fur Plus:	ue - License Tag Fees Appropriation (MVLR)		-
Beginning fur Plus: Revenu Revenu	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		
Beginning fur Plus: Revenu Revenu Refund	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds		-
Beginning fur Plus: Revenu Revenu Refund	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Beginning fur Plus: Revenu Revenu Refund Premiu Less: Payme	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds im on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds)		- -
Beginning fur Plus: Revent Revent Refund Premiu Less: Payme Interes	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds Im on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds)		-
Beginning fur Plus: Revenu Revenu Refund Premiu Less: Payme Interes: Other \$ Payme	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds Im on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) Ints to refunded bonds escrow agent		- - - -
Beginning fur Plus: Revent Revent Refund Premiu Less: Payme Interes: Other S Payme Dues a	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds Im on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) Ints to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees)		
Beginning fur Plus: Revent Revent Refund Premiu Less: Payme Interes: Other S Payme Dues a	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds im on refunded bonds  Int of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) Int st or refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees) Int on refunded bonds	_	- - - - - -

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Indian River State College

Entries resu	ulting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mon	Premium on Sale of Bonds ey bond issues for the 2024-25 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2024-25 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end en	ntries:	Debit	Credi
	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements		
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	303,201.89 328.17	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		- 000 740 00
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W	/ithheld)	292,742.00 10,788.06
	D&DS disbursements, investment earnings, treasury fees, and	,	,
deferred reve	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	1,444.68	
42210	CO&DS Distributed		-
48100 To reverse 2	Interest on Undistributed CO&DS 023-24 deferred revenue.		1,444.68
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	_
64500	Other Services (Admin Charges - State Treasury)		_
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR W	/ithheld)	-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
	rrent Funds - Unrestricted		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	4,458.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	4,400.00	4,458.00
	nounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement of Indebtedness		
Account # 69000	<u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)	_	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings		-
	Investments - Cash Equivalent (SBA)	-	-
102XX			
To record de	bt service payments, MVLR withheld for debt service, investment		
To record de earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
To record de earnings, rela advance refu			
To record de earnings, rela advance refu	ated fees, reversal of accrued interest, and transfer of prior year		
To record de earnings, rela advance refu agent.	ated fees, reversal of accrued interest, and transfer of prior year		
To record de earnings, rela advance refu agent.  Reconciliati Beginning fur	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		-
To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ton of activity in fund 210, Debt Service:  India balance as provided in prior school year		-
earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Reven	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		- :
To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenre Revenre Refunc	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service:  Individual balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR)  ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)  led bond proceeds		- - - -
To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenre Revenre Refunc	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ton of activity in fund 210, Debt Service:  India balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR)  ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		- - - - -
To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reveni Reveni Refunc Premit. Less: Payme	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ton of activity in fund 210, Debt Service:  Individual balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR)  ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)  ded bond proceeds  un on refunded bonds  ent of Debt Principal (SBE Capital Outlay Bonds)		- - - - -
To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenres Revenres Refunce Premiu Less: Payme Interes	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ton of activity in fund 210, Debt Service:  Individual balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR)  ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)  ded bond proceeds  um on refunded bonds  ent of Debt Principal (SBE Capital Outlay Bonds)  et on Debt (SBE Capital Outlay Bonds)		
To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reven: Reven: Refunc Premit. Less: Payme Interes Other \$1.	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ton of activity in fund 210, Debt Service:  Individual balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR)  ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)  ded bond proceeds  un on refunded bonds  ent of Debt Principal (SBE Capital Outlay Bonds)		-
To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reven Reven Reven Premiu Less: Payme Interes Other's Payme Dues a	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service:  Individual balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR)  ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)  ided bond proceeds  un on refunded bonds  ent of Debt Principal (SBE Capital Outlay Bonds)  it on Debt (SBE Capital Outlay Bonds)  Services (Admin Charges - SBA)  minst or refunded bonds escrow agent  and fees on refunded bonds (admin and underwriter fees)		-
To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reven Reven Reven Premit Less: Payme Interes Other's Payme Dues a	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ton of activity in fund 210, Debt Service:  Individual balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR)  ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)  ded bond proceeds  um on refunded bonds  ent of Debt Principal (SBE Capital Outlay Bonds)  ton Debt (SBE Capital Outlay Bonds)  Services (Admin Charges - SBA)  ents to refunded bonds escrow agent  and fees on refunded bonds (admin and underwriter fees)  int on refunded bonds		-

## Florida Gateway College

	lting from bond issuance and refunding: xpended Plant	<u>Debit</u>	<u>Credi</u>
Account #	Description		
, 1000uiii #	<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		-
Na	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Account#	t Service Current Bond Refunding  Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No current ref	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2024-25 fiscal year.		-
	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	ond refunding for the 2024-25 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	
No accrued ir	Accrued Interest Payable sterest for the 2024-25 fiscal year.		-
Year-end en	·	Dobit	C
		<u>Debit</u>	Credi
F <b>und 7 - Une</b> Account #	xpended Plant Description		
10100	<u>Description</u> Cash - Cash Disbursements	-	
64500	Due from Other Agencies	89,777.14	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	97.17	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)	المام عاملا	86,680.00
48100 To record CO	Revenue - Interest and Dividends (Interest Earned on MVLR Wit &DS disbursements, investment earnings, treasury fees, and	u ineia)	3,194.3
	พบร dispursements, investment earnings, treasury rees, and nue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	_
	Due nom outer, iganises		
27XXX	Deferred Revenues - Unavailable	208.78	
42210	CO&DS Distributed	200.70	-
48100	Interest on Undistributed CO&DS		208.78
o reverse 20	)23-24 deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)		-
04300	Other Services (Admin Charges - State Treasury)		-
	Dura franco Others America		
48100	Due from Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Wit	- thheld)	_
10100	Novondo Interest dia Biridendo (interest Edined en Invel Vin	umola)	
48100	Devenue Interest and Dividends (Interest Formed on MV/I D M/6bb		
	Revenue - Interest and Dividends (Interest Earned on MVLR Withh		
40100	Due to Other Agencies	-	-
40100	Due to Other Agencies	-	-
	Due to Other Agencies rent Funds - Unrestricted	-	-
Fund 1 - Cur Account #	rent Funds - Unrestricted  Description	· · ·	-
Fund 1 - Cur Account # 64500	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	1,320.00	1 320 0
Fund 1 - Cur Account # 64500 42210	rent Funds - Unrestricted  Description	1,320.00	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,320.00	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	1,320.00	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account #	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description	1,320.00	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds)	1,320.00	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description	- 1,320.00 - - -	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 1,320.00 - - - -	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69000 68530	rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - - -	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 69900 68530 64500	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - - - - -	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 89000 68530 64500	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - - - - -	- 1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - - - - -	- 1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - - - - - -	- 1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ai Fund 8 - Reti Account # 39000 88530 84500 42210 48100 102XX To record det earnings, rela advance refur	rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	- - - - - - -	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur	rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	- - - - - - -	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, rela advance refur agent.	rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	- - - - - - -	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69900 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun	rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- - - - - - -	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 39000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun Plus:	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  To service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service:  d balance as provided in prior school year	- - - - - - -	1,320.00
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliation Plus: Revenu	rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- - - - - - -	
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun Plus: Revenu. Refund.	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year  te - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds	- - - - - - - -	
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 39000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun Plus: Revenu. Revenu. Revenu. Refund Premiur	rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service: d balance as provided in prior school year  ine - License Tag Fees Appropriation (MVLR) ine - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- - - - - - - -	
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 4210 4210 40100 102XX To record det earnings, rela advance refur agent.  Reconciliation Plus: Revenu Revenu Refund Premiul Less: Paymei	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: d balance as provided in prior school year  the - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) and to Debt Principal (SBE Capital Outlay Bonds)	- - - - - - - -	
Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun Plus: Revenu. Refund Premiur Less: Paymei Interest	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Other Service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year and the fees, reversal of accrued interest, and transfer of prior year and graph with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service:  In diablance as provided in prior school year  In e - License Tag Fees Appropriation (MVLR)  In e - Interest and Dividends (SBA Sinking Fund Interest Earnings)  The of Debt Principal (SBE Capital Outlay Bonds)  On Debt (SBE Capital Outlay Bonds)	- - - - - - - -	
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Fund 1 - Cur Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 699000 68530 64500  42210 4210 40100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun Plus: Revenu. Refund Premiul Less: Paymei Interest Other S Paymei Dues ai	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service: In balance as provided in prior school year  Fine - License Tag Fees Appropriation (MVLR) Fine - Interest and Dividends (SBA Sinking Fund Interest Earnings) Fine - Interest and Dividends (SBE Capital Outlay Bonds) Fine - Debt Principal (SBE Capital Outlay Bonds) Fine of Funded Bonds (SBA) Fine of Funded Bonds (		

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Lake-Sumter State College

Fund 7 - Unexperience  Account # D D D No new money be Fund 8 - Debt Se Account # D D  No current refunc Fund 8 - Debt S Account # D D	escription ash uses and Fees (Issuance costs - underwriter's discount) uses and Fees (Issuance costs - bond finance/admin charges) scounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2024-25 fiscal year.  revice Current Bond Refunding escription scellaneous Principal/Interest - Current Refunding uses and Fees (Issuance costs - underwriter's discount) uses and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.	<u>Debit</u>	<u>Credit</u> - - -
Account # D C D D No new money b Fund 8 - Debt Sc Account # D D No current refunc Fund 8 - Debt S Account # D	escription ash uses and Fees (Issuance costs - underwriter's discount) uses and Fees (Issuance costs - bond finance/admin charges) scounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2024-25 fiscal year.  revice Current Bond Refunding escription scellaneous Principal/Interest - Current Refunding uses and Fees (Issuance costs - underwriter's discount) uses and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.	- - - - - -	:
No new money be Fund 8 - Debt Se Account # D D  No current refunc Fund 8 - Debt Se Account # D	ash  ash  ash  as and Fees (Issuance costs - underwriter's discount)  ase and Fees (Issuance costs - bond finance/admin charges)  scounts on Sale of Bonds  Sale of Bonds - SBE/COBI Bonds  Premium on Sale of Bonds  ond issues for the 2024-25 fiscal year.  arvice Current Bond Refunding  escription  scellaneous Principal/Interest - Current Refunding  ues and Fees (Issuance costs - underwriter's discount)  ues and Fees (Issuance costs - bond finance/admin charges)  scounts on Refunding Bonds  Sale of Refunding Bonds  Sale of Refunding Bonds  Accrued Interest Payable (Sinking Fund Accruals)  ing for the 2024-25 fiscal year.	: : :	:
No new money by  Fund 8 - Debt Se  Account # D D D  No current refunc  Fund 8 - Debt S  Account # D	ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) scounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2024-25 fiscal year.  urvice Current Bond Refunding secription scellaneous Principal/Interest - Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.	- - - - - -	1
No new money be Fund 8 - Debt Se Account # D D D No current refunc Fund 8 - Debt Se Account # D	ues and Fees (Issuance costs - bond finance/admin charges) scounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2024-25 fiscal year.  Invice Current Bond Refunding escription scellaneous Principal/Interest - Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.	- - - - - -	1
No new money be Fund 8 - Debt Sc Account # D D D No current refunc Fund 8 - Debt S Account # D	scounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2024-25 fiscal year.  Invice Current Bond Refunding Secription Secellaneous Principal/Interest - Current Refunding Les and Fees (Issuance costs - underwriter's discount) Les and Fees (Issuance costs - bond finance/admin charges) Secounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Ling for the 2024-25 fiscal year.	- - - - - - -	:
Fund 8 - Debt Sc Account # D M D D No current refunc Fund 8 - Debt S Account # D	Premium on Sale of Bonds and issues for the 2024-25 fiscal year.  Invice Current Bond Refunding  Secription  Scellaneous Principal/Interest - Current Refunding  Les and Fees (Issuance costs - underwriter's discount)  Les and Fees (Issuance costs - bond finance/admin charges)  Scounts on Refunding Bonds  Sale of Refunding Bonds  Sale of Refunding Bonds  Premium on Sale of Refunding Bonds  Accrued Interest Payable (Sinking Fund Accruals)  ling for the 2024-25 fiscal year.	- - - - -	-
Fund 8 - Debt Sc Account # D M D D No current refunc Fund 8 - Debt S Account # D	ond issues for the 2024-25 fiscal year.  price Current Bond Refunding ascription scellaneous Principal/Interest - Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.	- - - -	-
Fund 8 - Debt Sc Account # D M D D No current refunc Fund 8 - Debt S Account # D	ervice Current Bond Refunding ascription scellaneous Principal/Interest - Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.	- - - -	
Account # D M D D D No current refunc Fund 8 - Debt S Account # D	escription scellaneous Principal/Interest - Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.	- - - -	
M D D No current refund Fund 8 - Debt S Account #	scellaneous Principal/Interest - Current Refunding ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.		
D D No current refunc Fund 8 - Debt S Account # D	ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.	- - -	
D  No current refunc  Fund 8 - Debt S  Account # D	scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.	-	
No current refund Fund 8 - Debt S Account #	Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.	-	
Fund 8 - Debt S Account # D	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) ing for the 2024-25 fiscal year.		_
Fund 8 - Debt S Account # D	ing for the 2024-25 fiscal year.		-
Fund 8 - Debt S Account # D	·		-
Account # D			
	ervice Advance Bond Refunding		
C	escription		
D	ash with Fiscal/Service Agents ues and Fees (Issuance costs - underwriter's discount)	-	
	ues and Fees (Issuance costs - bond finance/admin charges)	-	
D	scounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		_
No advance bond	refunding for the 2024-25 fiscal year.		
Fund 8 - Retiren	nent of Indebtedness		
	escription escription		
	ash	-	
No occurred int	Accrued Interest Payable		-
ivo accrued intere	est for the 2024-25 fiscal year.		
Year-end entries	c c	<u>Debit</u>	Credit
Fund 7 - Unexpe	nded Plant		
	escription		
	ash - Cash Disbursements	- 130,993.01	
	ue to Other Agencies her Services (Admin Charges - State Treasury)	130,993.01 141.78	
68530 In	terest	-	
27XXX	Deferred Revenues - Unavailable		400 4716
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)  Revenue - Interest and Dividends (Interest Earned on MVLR Wi	ithheld)	126,474.00 4,660.79
	6 disbursements, investment earnings, treasury fees, and	iu ii loid)	4,000.70
	for the 2024-25 fiscal year.		
42210 R	evenue - License Tag Fees Appropriation (MVLR)	-	
	Due to Other Agencies		-
27XXX D	eferred Revenues - Unavailable	662.46	
42210	CO&DS Distributed	002.40	_
48100	Interest on Undistributed CO&DS		662.46
To reverse 2023-	24 deferred revenue.		
48100 R	evenue - Interest and Dividends (Interest Earned on MVLR Withh	_	
	Due to Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	ue from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wi	ithheld)	-
48100 R	evenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
Fund 1 - Curren	Funds - Unrestricted		
	<u>escription</u>		
64500 O 42210	ther Services (Admin Charges - DOE)	1,926.00	1 026 00
	Revenue - License Tag Fees Appropriation (MVLR) ts withheld from MVLR for actual administration fees as		1,926.00
	XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Retiren	ent of Indebtedness		
	escription		
	ayment of Debt Principal (SBE Capital Outlay Bonds)	-	
69000 Pa			
69000 P: 68530 In	terest on Debt (SBE Capital Outlay Bonds)	-	
69000 Pa 68530 In 64500 Si		- - -	
69000 P: 68530 In 64500 SI P:	erest on Debt (SBE Capital Outlay Bonds) BA Sinking Fund Administration Fees syments to Refunding Bond Escrow ccrued Interest Payable	- - -	
69000 P: 68530 In 64500 SI P: Ad	erest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents	: :	-
69000 Pi 68530 In 64500 SI Pi Ac C	erest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow crued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - - -	- - -
69000 Pi 68530 In 64500 Si Pi Ar C242210 48100	erest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents	: : :	- - -
69000 Pr 68530 In 64500 Si Pr Ar C 42210 48100 102XX To record debt se	erest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow scrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) rvice payments, MVLR withheld for debt service, investment	:	- - - -
69000 Pr 68530 In 64500 Si Pr Ar C 42210 48100 102XX To record debt se earnings, related	erest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow acrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) rivice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year	: :	:
69000 Pi 68530 In 64500 Si Pi Ad C 42210 48100 102XX To record debt se earnings, related advance refundin	erest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow scrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) rvice payments, MVLR withheld for debt service, investment	] ]	-
69000 Pr. 68530 In 64500 Si Pr. Ar C 42210 48100 102XX To record debt see armings, related advance refundin agent.	erest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow acrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) rivice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year	-	:
69000 Pr. 68530 In 64500 Si 64500 C 42210 48100 102XX To record debt se earnings, related advance refundin agent.  Reconciliation of Beginning fund by	erest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow acrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) rvice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year g cash with fiscal agent to payments of refunded bonds escrow		
69000 Procession of the control of t	Rerest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow acrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) rvice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year g cash with fiscal agent to payments of refunded bonds escrow  of activity in fund 210, Debt Service: alance as provided in prior school year		
69000 Procession of the control of t	Perest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow scrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Price payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year grash with fiscal agent to payments of refunded bonds escrow  Fig. 4 activity in fund 210, Debt Service:  Balance as provided in prior school year  License Tag Fees Appropriation (MVLR)		-
69000 Procession of the control of t	Rerest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow acrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) rvice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year g cash with fiscal agent to payments of refunded bonds escrow  of activity in fund 210, Debt Service: alance as provided in prior school year	- - - -	
69000 Procession of the control of t	Perest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow acrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Price payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year g cash with fiscal agent to payments of refunded bonds escrow  If activity in fund 210, Debt Service:  alance as provided in prior school year  License Tag Fees Appropriation (MVLR)  Interest and Dividends (SBA Sinking Fund Interest Earnings)	- - - -	-
69000 Pr. 68530 In 64500 Si Pr. Av. C 42210 48100 102XX To record debt se earnings, related advance refundin agent.  Reconciliation of Plus: Revenue - Revenue - Revenue - Refunded be Premium of Less:	Perest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow acrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  rvice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year grash with fiscal agent to payments of refunded bonds escrow  of activity in fund 210, Debt Service: alance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings) ond proceeds in refunded bonds	- - - -	-
69000 Pr. 68530 In 64500 Si 64500 Pr. Ar Ar 42210 48100 102XX To record debt se earnings, related advance refundin agent.  Reconciliation of Plus: Revenue - Revenue - Refunded to Premium of Less: Payment of	terest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow acrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  rice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year g cash with fiscal agent to payments of refunded bonds escrow  of activity in fund 210, Debt Service: alance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings) ond proceeds In refunded bonds  Debt Principal (SBE Capital Outlay Bonds)		-
69000 Pr. 68530 In 64500 Si 64500 Si P. Ar 42210 48100 102XX To record debt se earnings, related advance refundin agent.  Reconciliation of Plus: Revenue - Revenue - Revenue - Refunded be Premium of Less: Payment of Interest on Intere	Perest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow acrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  rvice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year grash with fiscal agent to payments of refunded bonds escrow  of activity in fund 210, Debt Service: alance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings) ond proceeds in refunded bonds		-
69000 Procession of the results of t	Perest on Debt (SBE Capital Outlay Bonds)  3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow acrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Price payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year grash with fiscal agent to payments of refunded bonds escrow  If activity in fund 210, Debt Service:  Balance as provided in prior school year  License Tag Fees Appropriation (MVLR)  Interest and Dividends (SBA Sinking Fund Interest Earnings)  Ond proceeds In refunded bonds  Debt (SBE Capital Outlay Bonds)  Debt (SBE Capital Outlay Bonds)  Dest (SBE Capital Outlay Bonds)		-
69000 Pr. 68530 In 64500 Si 64500 Si Pr. Ar 42210 48100 102XX To record debt se earnings, related advance refundin agent.  Reconciliation of Plus: Revenue - Revenue - Refunded to Premium of Less: Payment of Interest on Other Serv Payments to Dues and for the state of the service of the serv	terest on Debt (SBE Capital Outlay Bonds) 3A Sinking Fund Administration Fees ayments to Refunding Bond Escrow acrued Interest Payable ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) rivice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year g cash with fiscal agent to payments of refunded bonds escrow  of activity in fund 210, Debt Service: alance as provided in prior school year License Tag Fees Appropriation (MVLR) interest and Dividends (SBA Sinking Fund Interest Earnings) ond proceeds in refunded bonds  Debt Principal (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Desce (Admin Charges - SBA)		

## State College of Florida, Manatee-Sarasota

Fund 7 - Une	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Account #	xpended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No now mone	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Funa 8 - Deb Account #	t Service Current Bond Refunding  Description		
ACCOUNT #	Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current ref	funding for the 2024-25 fiscal year.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	ond refunding for the 2024-25 fiscal year.		
	rement of Indebtedness		
Account #	Description		
=	Cash	-	
No accrued in	Accrued Interest Payable Interest for the 2024-25 fiscal year.		-
	·		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 7 - Une	xpended Plant		
Account #	Description Cook Cook Dishursements		
10100	Cash - Cash Disbursements Due from Other Agencies	204,038.96	
64500	Other Services (Admin Charges - State Treasury)	220.84	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		197,000.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR With	neld)	7,259.80
To record CO	&DS disbursements, investment earnings, treasury fees, and	,	
deferred reve	nue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	748.52	
42210	CO&DS Distributed		
48100 To reverse 20	Interest on Undistributed CO&DS  123-24 deferred revenue.		748.52
10101010020	20 24 dolonoù fovolido.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due from Other Agencies Other Services (Admin Charges - State Treasury)		
64500	Curci Corvices (Mariin Charges Clate Treasury)		
64500			
64500	Due from Other Associate		
	Due from Other Agencies  Revenue - Interest and Dividends (Interest Farned on MVI R Withi	- neld)	_
	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh	- neld)	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	- neld)	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withham Revenue - Interest and Dividends (Interest Earned on MVLR Withham)	- neld)	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	- neld)	-
48100 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies	- neld)	-
48100 48100 <b>Fund 1 - Cur</b>	Revenue - Interest and Dividends (Interest Earned on MVLR Withham Revenue - Interest and Dividends (Interest Earned on MVLR Withham)	- neld)	-
48100 48100 Fund 1 - Cur Account # 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	- neld) - 3,000.00	
48100 48100 Fund 1 - Cur Account # 64500 42210	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	<u>-</u>	3,000.00
48100 <b>Fund 1 - Cur</b> <b>Account #</b> 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    rent Funds - Unrestricted     Description     Other Services (Admin Charges - DOE)     Revenue - License Tag Fees Appropriation (MVLR)     ounts withheld from MVLR for actual administration fees as	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ai	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    Tent Funds - Unrestricted	<u>-</u>	3,000.00
48100  Fund 1 - Cur  Account # 64500 42210 To record am provided in Ar  Fund 8 - Reti	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    rent Funds - Unrestricted	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account #	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    Tent Funds - Unrestricted	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Au Fund 8 - Reti Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as eticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Au Fund 8 - Reti Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Au Fund 8 - Reti Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as eticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in At Fund 8 - Reti Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210  To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings	<u>-</u>	3,000.00
Account # 64500 42210 To record am provided in Al Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    Tent Funds - Unrestricted	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  **rent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as eticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  **Description**  Description**  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    Tent Funds - Unrestricted	<u>-</u>	- 3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    Tent Funds - Unrestricted	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as eticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatio Beginning fun Plus:	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    Tent Funds - Unrestricted	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatie Beginning fun Plus: Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun Plus: Revenu. Revenu. Refund	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    Tent Funds - Unrestricted	<u>-</u>	- - 3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatie Beginning fun Plus: Revenu. Revenu. Refund. Premiun	Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year  lie - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	<u>-</u>	- - 3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatie Beginning fun Plus: Revenu Revenu Refund Premiur Less:	Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as eticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year  te - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) m on refunded bonds  m on refunded bonds	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Revenu. Revenu. Refund Premiur Less: Paymere Interest	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    Tent Funds - Unrestricted	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliation Plus: Revenu Refund Premiur Less: Paymer Interest Other S	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    Tent Funds - Unrestricted	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent. Revenu. Revenu. Refund. Premiul Less: Paymel Interest Other S Paymel	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies  **rent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution.  **rement of Indebtedness**  **Description**  Description**  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **Don of activity in fund 210, Debt Service:*  d balance as provided in prior school year  te - License Tag Fees Appropriation (MVLR)  te - Interest and Dividends (SBA Sinking Fund Interest Earnings)  ed bond proceeds m on refunded bonds  **m on Fefunded bonds**  the of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) intervices (Admin Charges - SBA) ints to refunded bonds escrow agent	<u>-</u>	3,000.00
48100  Fund 1 - Cur Account # 64500 42210 To record am provided in Ar Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fun Plus: Revenu. Refund Premiur Less: Paymer Interest Other S Paymer Dues ar	Revenue - Interest and Dividends (Interest Earned on MVLR Within Revenue - Interest and Dividends (Interest Earned on MVLR Within Due to Other Agencies    Tent Funds - Unrestricted	<u>-</u>	3,000.00

	Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025		
	Miami Dade College		
Entries resi	ulting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No now mon	Premium on Sale of Bonds ney bond issues for the 2024-25 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 8 - Re	tirement of Indebtedness		
Account #	<u>Description</u> Cash		
	Accrued Interest Payable	-	_
No accrued i	interest for the 2024-25 fiscal year.		
Year-end er	ntries:	Debit	Credit
	expended Plant	<del></del>	
Account #	Description		
10100	Cash - Cash Disbursements	-	
0.4500	Due from Other Agencies	1,912,661.15	
64500	Other Services (Admin Charges - State Treasury)	2,070.18	

No accrued	interest for the 2024-25 fiscal year.		
Year-end er	ntries:	Debit	Credit
Fund 7 - Un	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements Due from Other Agencies	- 1.912.661.15	
64500 68530 27XXX	Other Services (Admin Charges - State Treasury) Interest Deferred Revenues - Unavailable	2,070.18	
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	1,846,678.00 68,053.33
	O&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR) Due from Other Agencies	-	-
27XXX 42210 48100	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	464.56	- 464.56
To reverse 2	2023-24 deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	-
64500	Other Services (Admin Charges - State Treasury)		-
48100	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V	- Vithheld)	-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	-	
Fund 1 - Cu	rrent Funds - Unrestricted		

	Due to Other Agencies		-
<u>Fund 1 - Cu</u>	rrent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	28,122.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		28,122.00
To record an	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	tirement of Indebtedness		
Account #	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
earnings, rel	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		

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.	
Reconciliation of activity in fund 210, Debt Service:	
Beginning fund balance as provided in prior school year	-
Plus:	
Revenue - License Tag Fees Appropriation (MVLR)	-
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-
Refunded bond proceeds	-
Premium on refunded bonds	-
Less:	
Payment of Debt Principal (SBE Capital Outlay Bonds)	-
Interest on Debt (SBE Capital Outlay Bonds)	-
Other Services (Admin Charges - SBA)	-
Payments to refunded bonds escrow agent	-
Dues and fees on refunded bonds (admin and underwriter fees)	-
Discount on refunded bonds	
Ending fund balance	

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 North Florida College

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriters discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2024-25 fiscal year.		-
	ot Service Current Bond Refunding		
Account #	Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
N	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
Account #	bt Service Advance Bond Refunding		
ACCOUNT #	<u>Description</u> Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	oond refunding for the 2024-25 fiscal year.		
	irement of Indebtedness		
Account #	Description Cash		
	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credit
		Denit	Ciedi
	expended Plant  Description		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	-	
	Due from Other Agencies 4	5,553.73	
64500	Other Services (Admin Charges - State Treasury)	49.31	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		43,982.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld	)	1,620.82
	0&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
acionicu leve	·		
42210	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	-
27XXX	Deferred Revenues - Unavailable	122.77	
42210	CO&DS Distributed	122.77	-
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS	122.77	- 122.77
42210 48100	CO&DS Distributed	122.77	- 122.77
42210 48100 To reverse 20	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	122.77	- 122.77
42210 48100 To reverse 20 48100	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	122.77	- 122.77
42210 48100 To reverse 20 48100	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	- 122.77 - -
42210 48100 To reverse 20 48100	CO&DS Distributed Interest on Undistributed CO&DS  223-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)	-	- 122.77 - -
42210 48100 To reverse 20 48100 64500	CO&DS Distributed Interest on Undistributed CO&DS  D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies	-	- 122.77 - -
42210 48100 To reverse 20 48100 64500	CO&DS Distributed Interest on Undistributed CO&DS  223-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)	-	- 122.77 - - -
42210 48100 To reverse 20 48100 64500 48100	CO&DS Distributed Interest on Undistributed CO&DS  D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld	-	- 122.77 - - -
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS  D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	- 122.77
42210 48100 To reverse 20 48100 64500 48100	CO&DS Distributed Interest on Undistributed CO&DS  D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld	-	- 122.77
42210 48100 To reverse 20 48100 64500 48100 48100	CO&DS Distributed Interest on Undistributed CO&DS  D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	- 122.77
42210 48100 To reverse 20 48100 64500 48100 48100 Fund 1 - Cur	CO&DS Distributed Interest on Undistributed CO&DS  D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	-	- 122.77
42210 48100 To reverse 20 48100 64500 48100 <b>Fund 1 - Cur</b> <u>Account #</u> 64500	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies   **Terent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE)	-	
42210 48100 To reverse 20 48100 64500 48100 <b>Fund 1 - Cur</b> Account # 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	- ) -	
42210 48100 To reverse 20 48100 64500  48100  Fund 1 - Cur Account # 64500 42210 To record am	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies   **Terent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE)	- ) -	
42210 48100 To reverse 20 48100 64500 48100  Fund 1 - Cur Account # 64500 42210 To record amprovided in A	CO&DS Distributed Interest on Undistributed CO&DS  D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  Booth Section 9, Subsection (d) of the Florida Constitution.	- ) -	
42210 48100 To reverse 20 48100 64500 48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Bounts withheld from MVLR for actual administration fees as	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  **Tent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) income withheld from MVLR for actual administration fees as reticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS  D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  **Tent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) income withheld from MVLR for actual administration fees as reticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest Earned on MVLR) (Interest Earned on MVLR)  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest Earned on MVLR) (Interest Earned on MVLR)  Description  Payment of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents	- ) -	
42210 48100 To reverse 20 48100 64500 48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  Fund 1 - Cur Account # 64500 42210 64500  64500  42210 48100	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest Earned on MVLR) (Interest Earned on MVLR)  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest Earned on MVLR) (Interest Earned on MVLR)  Description  Payment of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  incunts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  48100  48100  Fund 1 - Cur 64500  42210 To record am provided in A Fund 8 - Ret Account # 64500 68530 64500  42210  42210 42210 42210 4210 42210	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest Earned on MVLR) (Interest Earned on MVLR)  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest Earned on MVLR) (Interest Earned on	- ) -	
42210 48100 To reverse 20 48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, releadvance reful	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  incunts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 4210 48100 102XX To record del earnings, relaadvance refulagent.	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) dividends withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  incunts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX To record del earnings, rela advance reful agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) dividends withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refunderent advance refunderent plus: Reconciliation Regioning fur Plus: Revenuerent Revenue	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) interest withheld from MVLR for actual administration fees as indice XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment inted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  India balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR)	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  48100  48100  48100  48100  48100  70 record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX To record del earnings, rela advance reful advance reful agent.  Reconciliati Beginning fur Plus: Revenu Revenu	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- ) -	
42210 48100 To reverse 20 48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance reful agent.  Reconciliati Beginning fur Plus: Revenu Revenu Revenu Refund	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) interest withheld from MVLR for actual administration fees as indice XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment inted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  India balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR)	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  48100  48100  48100  48100  48100  48100  48100  48100  48100  48100  48210  470000  4810	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  tounts withheld from MVLR for actual administration fees as ricited XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  but service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)  ed bond proceeds  m on refunded bonds	- ) -	
42210 48100 To reverse 20 48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: Revenu Refund Premiu Less: Payme	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Bounts withheld from MVLR for actual administration fees as ricile XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  oth service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service:  and balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR)  Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings)  Lied bond proceeds  and or refunded bonds  and of Debt Principal (SBE Capital Outlay Bonds)	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance reful agent.  Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Payme Interest	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) to sunts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **On of activity in fund 210, Debt Service:**  Ind balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR)  Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings)  Led bond proceeds  m on refunded bonds  Int of Debt Principal (SBE Capital Outlay Bonds)  Let on Debt (SBE Capital Outlay Bonds)	- ) -	
42210 48100 To reverse 20 48100 64500  48100  48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100 102XX To record del earnings, rela advance refu agent. Refund Premiu Less: Payme Interest Other S Other S	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Bounts withheld from MVLR for actual administration fees as ricile XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  oth service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service:  and balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR)  Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings)  Lied bond proceeds  and or refunded bonds  and of Debt Principal (SBE Capital Outlay Bonds)	- ) -	
42210 48100 To reverse 20 48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: Revenu Refund Premiu Less: Payme Interest Other S Payme Dues a	CO&DS Distributed Interest on Undistributed CO&DS  223-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Bounts withheld from MVLR for actual administration fees as stricte XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Let - License Tag Fees Appropriation (MVLR)  Let - Interest and Dividends (SBA Sinking Fund Interest Earnings)  Let - License Tag Fees Appropriation (MVLR)  Let - Interest and Dividends (SBA Sinking Fund Interest Earnings)  Let - License Tag Fees Appropriation (MVLR)  Let -	- ) -	
42210 48100 To reverse 20 48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: Revenu Refund Premiu Less: Payme Interest Other S Payme Dues a	CO&DS Distributed Interest on Undistributed CO&DS  223-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Revenue - Interest and Dividends (Interest Earned on MVLR Withheld Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  **On of activity in fund 210, Debt Service:**  Ind balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR)  Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings)  Led Debt Principal (SBE Capital Outlay Bonds)  Lon Debt (SBE Capital Outlay Bonds)	- ) -	669.78

	ılting from bond issuance and refunding:	<u>Debit</u>	Cree
Fund 7 - Un	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 8 - De	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
Fund 8 - De Account #	bt Service Advance Bond Refunding  Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
	tirement of Indebtedness		
Account #	<u>Description</u>		
_	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
	· · · · · · · · · · · · · · · · · · ·		
Year-end en		<u>Debit</u>	Cre
	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	-	
	Due from Other Agencies	195,290.00	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	237.63	
27XXX	Deferred Revenues - Unavailable	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		187,716.
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wi	tnneid)	7,811.
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
10010			
42210	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	
27XXX	Deferred Revenues - Unavailable	591.68	
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		591.
	023-24 deferred revenue.		001.
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh		
40100	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
10100	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wit	inneid)	-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		
Fund 1 - Cu	rent Funds - Unrestricted		
	rrent Funds - Unrestricted  Description		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	3,228.00	0.000
Account # 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,228.00	3,228.
Account # 64500 42210 To record an	<u>Description</u> Other Services (Admin Charges - DOE)	3,228.00	3,228.
Account # 64500 42210 To record an provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	3,228.00	3,228.
Account # 64500 42210 To record an provided in A Fund 8 - Ref	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness Description	·	3,228.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	24,000.00	3,228.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness Description	·	3,228.
Account # 64500 42210 To record an provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	24,000.00 720.00	3,228.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	24,000.00 720.00	3,228.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	24,000.00 720.00	- 24,255.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	24,000.00 720.00	- 24,255. 74.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	24,000.00 720.00	- 24,255. 74.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	24,000.00 720.00	- 24,255. 74.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	24,000.00 720.00	- 24,255. 74.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	24,000.00 720.00	- 24,255. 74.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliat	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Interent of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	24,000.00 720.00	24,255. 74. 491.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	24,000.00 720.00	3,228. 24,255. 74. 491.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refuadent. Beginning Fund Plus: Reven	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year use - License Tag Fees Appropriation (MVLR)	24,000.00 720.00	24,255. 74. 491.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: Reven Reven	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings)	24,000.00 720.00	24,255. 74. 491. 491. 24,255.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: Reven Reven Refunc	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Set service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service: Individual Cash Service (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) Ideal bond proceeds	24,000.00 720.00	24,255. 74. 491. 491. 24,255.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: Reven Reven Refunc	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings)	24,000.00 720.00	24,255. 74. 491. 491. 24,255.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: Reven Reven Refund Premic Less: Payme	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) Ided bond proceeds Interest of Debt Principal (SBE Capital Outlay Bonds)	24,000.00 720.00	24,255. 74. 491. 491. 24,255. 74.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refugent.  Reconciliat Beginning fu Plus: Reven Reven Reven Refund Premit Less: Payme Interes	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service; Ind balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds um on refunded bonds	24,000.00 720.00	24,255. 74. 491. 491. 24,255. 74.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refuadvance refuadvance refuel Plus: Reven Refund Premit Less: Payme Interess Other Payme	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service; Ind balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds um on refunded bonds ent of Debt Principal (SBE Capital Outlay Bonds) to no Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ents to refunded bonds escrow agent	24,000.00 720.00	24,255. 74. 491. 24,255. 74. 24,000. 720.
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: Reven Reven Refund Premid Less: Payme Interes Other Payme Dues a	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Iterement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds Interest of Debt Principal (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)	24,000.00 720.00	24,255. 74. 491. 24,255. 74. 24,000. 720.

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Palm Beach State College

	ting from bond issuance and refunding: x <u>pended Plant</u>	<u>Debit</u>	Credit
Account #	Description		
r tooo arte n	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mone	Premium on Sale of Bonds by bond issues for the 2024-25 fiscal year.		-
	t Service Current Bond Refunding		
Account #	<u>Description</u>		
Account #	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No current re	Accrued Interest Payable (Sinking Fund Accruals) unding for the 2024-25 fiscal year.		-
	at Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance h	Accrued Interest Payable (Sinking Fund Accruals) ond refunding for the 2024-25 fiscal year.		-
	rement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No acomical in	Accrued Interest Payable		-
	terest for the 2024-25 fiscal year.		
Year-end en		<u>Debit</u>	Credit
	xpended Plant		
Account # 10100	Description  Cash - Cash Disbursements		
10100	Due from Other Agencies	490,122.67	
64500	Other Services (Admin Charges - State Treasury)	697.86	
68530 27XXX	Interest	-	
42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 467,879.57
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	22,940.96
	&DS disbursements, investment earnings, treasury fees, and		
deferred reve	nue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	_
27XXX	Deferred Revenues - Unavailable	1,737.65	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS  23-24 deferred revenue.		1,737.65
TO TEVELSE 20	20-24 deletted feverlue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)		
0.000	Outer Dervisor (Marian Onlarger Otalio Modelli)		
	Due from Other Agencies	_	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	-	
Fund 4 Cur	•		-
Account #	rent Funds - Unrestricted  Description		
64500	Other Services (Admin Charges - DOE)	9,480.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		9,480.00
Te re-	ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	, essae e, eaboodion (a) or the Fiorida constitution.		
provided in A	rement of Indehtedness		
provided in A Fund 8 - Ret	rement of Indebtedness  Description		
provided in A	rement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds)	153,000.00	
provided in A Fund 8 - Ret Account # 69000 68530	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	4,590.00	
provided in A Fund 8 - Ret Account # 69000	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees		
provided in A Fund 8 - Ret Account # 69000 68530	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	4,590.00	
provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,590.00	-
provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	4,590.00	154,640.43 475.78
provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,590.00	154,640.43 475.78 3,125.06
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	4,590.00	475.78
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rele advance refu	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	4,590.00	475.78
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refulagent.	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	4,590.00	475.78
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refuagent.  Reconciliation	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow	4,590.00	475.78 3,125.06
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	4,590.00	475.78
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance reful agent.  Reconciliation Beginning fur Plus:	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow	4,590.00	475.78 3,125.06
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance reful agent.  Reconciliation Beginning fur Plus: Revenu Revenu	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	4,590.00	475.78 3,125.06 3,125.06
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance reful agent.  Reconciliati Beginning fur Plus: Revenu Revenu Refund	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds	4,590.00	475.78 3,125.06 3,125.06 154,640.43
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance reful agent.  Reconciliati Beginning fur Plus: Revenu Revenu Refund	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	4,590.00	475.78 3,125.06 3,125.06 154,640.43
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance reful agent.  Reconciliati Beginning fur Plus: Revenu Revenu Revenu Refund Premiu Less: Payme	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)	4,590.00	475.78 3,125.06 3,125.06 154,640.43 475.78
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refur agent.  Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu Less: Payme Interest	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds  at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	4,590.00	475.78 3,125.06 3,125.06 154,640.43 475.78 - - 153,000.00 4,590.00
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refual advance refual agent.  Reconciliation Revenu Refund Premiu Less: Payme Interest Other S	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)	4,590.00	475.78 3,125.06 3,125.06 154,640.43 475.78
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance reful agent.  Reconciliative Beginning fur Plus: Revenu Refund Premiu Less: Payme Interest Other S Payme Dues a	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	4,590.00	3,125.06 3,125.06 154,640.43 475.78 - 153,000.00 4,590.00 651.27
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Plus: Revenu Refund Premiu Less: Payme Interest Other S Payme	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: d balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and proceeds on on refunded bonds  on Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) at to refunded bonds escrow agent	4,590.00	3,125.06 3,125.06 154,640.43 475.78 - 153,000.00 4,590.00 651.27

## Pasco-Hernando State College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2024-25 fiscal year.		-
	t Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
	ot Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No advance h	Accrued Interest Payable (Sinking Fund Accruals) cond refunding for the 2024-25 fiscal year.		-
	irement of Indebtedness		
Account #	Description		
	Cash	-	
No socrete	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	Credi
	expended Plant		
Account # 10100	Description  Cash - Cash Disbursements	-	
	Due from Other Agencies	81,545.13	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	265.90	
27XXX	Deferred Revenues - Unavailable	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)	Mark - L D	73,070.24
48100 To record CC	Revenue - Interest and Dividends (Interest Earned on MVLR V &DS disbursements, investment earnings, treasury fees, and	vithneid)	8,740.79
	enue for the 2024-25 fiscal year.		
40040	December Linear Ten Fore Agreement to (AMA D)		
42210	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	_
	· •		
27XXX	Deferred Revenues - Unavailable	945.09	
42210	CO&DS Distributed		<u>-</u>
48100	Interest on Undistributed CO&DS 023-24 deferred revenue.		945.09
To reverse 20			
	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	_
48100		-	-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	:
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies		Ī
48100 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)	- - Vithheld)	:
48100 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies	- - Vithheld)	:
48100 64500 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W	- - Vithheld) -	:
48100 64500 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V	- Vithheld) -	-
48100 64500 48100 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W	- Vithheld) -	
48100 64500 48100 48100 <b>Fund 1 - Cur</b>	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W	- Vithheld) -	
48100 64500 48100 48100 Fund 1 - Cur Account # 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	- Vithheld) - 3,612.00	
48100 64500 48100 <b>Fund 1 - Cur</b> Account # 64500 42210	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description	-	3,612.00
48100 64500 48100 48100 <b>Fund 1 - Cur</b> Account # 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	- - - 3,612.00
48100 64500 48100 48100 Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	-	3,612.00
48100 64500 48100 <b>Fund 1 - Cur</b> Account # 64500 42210 To record am provided in A <b>Fund 8 - Ret</b> Account #	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as atticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,612.00	- - - 3,612.00
48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Fent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)	-	- - 3,612.00
48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR VIDENCE - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Fort Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as chicle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees	3,612.00	- - 3,612.00
48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,612.00 125,000.00 42,950.00	- - 3,612.00
48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricited XII, Section 9, Subsection (d) of the Florida Constitution.  **irement of Indebtedness** Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,612.00 125,000.00 42,950.00 15.16	- - 3,612.00
48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	3,612.00 125,000.00 42,950.00 15.16	- 164,117.7(
48100  48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricited XII, Section 9, Subsection (d) of the Florida Constitution.  **irement of Indebtedness** Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,612.00 125,000.00 42,950.00 15.16	164,117.7 504.9
48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	3,612.00 125,000.00 42,950.00 15.16	164,117.70 504.9
48100  48100  48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210  To record am provided in A Fund 8 - Ret Account # 68530 64500  42210  48100 102XX To record del earnings, rela	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR VIDENCE OF TREASURE OF TREA	3,612.00 125,000.00 42,950.00 15.16	3,612.00 3,612.00 164,117.76 504.94 3,342.46
48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rele advance refu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	3,612.00 125,000.00 42,950.00 15.16	164,117.70 504.9
48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refulagent.	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	3,612.00 125,000.00 42,950.00 15.16	164,117.70 504.9
48100  48100  48100  48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refuragent.  Reconciliation	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR VIDENCE OF TRANSPORT	3,612.00 125,000.00 42,950.00 15.16	- 164,117.76 504.94 3,342.46
48100  48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100 102XX To record del earnings, rela advance refulagent.  Reconciliati Beginning fur Plus:	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment that dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  In deal activity in fund 210, Debt Service:  In deal activity in fund 210, Debt Service:  In deal activity in fund 210, Debt Service:	3,612.00 125,000.00 42,950.00 15.16	164,117.76 504.94 3,342.46 22,368.48
48100  48100  48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100 102XX  To record del earnings, rela advance refulagent.  Reconciliation Beginning fur Plus: Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Fent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Id balance as provided in prior school year  Ine - License Tag Fees Appropriation (MVLR)	3,612.00 125,000.00 42,950.00 15.16	164,117.76 504.94 3,342.46 22,368.48
48100  48100  48100  48100  48100  48100  48100  48100  42210  To record amprovided in A Fund 8 - Ret Account # 64500  42210  42210  48100  102XX  To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenu Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR V Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment that dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  In deal activity in fund 210, Debt Service:  In deal activity in fund 210, Debt Service:  In deal activity in fund 210, Debt Service:	3,612.00 125,000.00 42,950.00 15.16	164,117.7/ 504.9/ 3,342.4/ 22,368.4/ 164,117.7/
48100  48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000  68530  64500  42210  4210  48100  102XX  To record del earnings, rela advance reful agent.  Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR VIDENCE)  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  ounts withheld from MVLR for actual administration fees as cricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Indicate Tag Fees Appropriation (MVLR)	3,612.00 125,000.00 42,950.00 15.16	164,117.7/ 504.9/ 3,342.4/ 22,368.4/ 164,117.7/
48100  48100  48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100 102XX  To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu Refund Premiu Less:	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  d balance as provided in prior school year  ine - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) im on refunded bonds	3,612.00 125,000.00 42,950.00 15.16	22,368.48 164,117.76 504.94 22,368.48 164,117.76 504.94
48100  48100  48100  48100  Fund 1 - Cur Account # 64500  42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100 102XX To record del earnings, rela advance refuragent.  Revenu Refund Premiu Less: Payme Interesi	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR VIDEN FROM THE PROPERTY OF THE PROPETY OF THE PROPERTY OF THE PROPETY	3,612.00 125,000.00 42,950.00 15.16	22,368.44 164,117.76 504.94 22,368.44 164,117.76 504.94
48100  48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100 102XX  To record del earnings, rela advance reful agent.  Revenu Refund Premiu Less: Payme Interest Other S	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  Interest and Dividends (SBA Sinking Fund Interest Earnings)  The License Tag Fees Appropriation (MVLR)	3,612.00 125,000.00 42,950.00 15.16	- 164,117.76 504.94 3,342.46
48100  48100  48100  48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100 102XX  To record del earnings, rela advance refundavance refundav	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR VIDEN FROM THE PROPERTY OF THE PROPETY OF THE PROPERTY OF THE PROPETY	3,612.00 125,000.00 42,950.00 15.16	22,368.44 164,117.76 504.94 22,368.44 164,117.76 504.94
48100  48100  48100  48100  48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100  102XX  To record del earnings, rela advance reful agent.  Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Payme Interest Other S Payme Dues a	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as citicle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  Ine - License Tag Fees Appropriation (MVLR) Ine - Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest on Debt (SBE Capital Outlay Bonds) Interest on Funded bonds escrow agent on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) Interest on Funded bonds (admin and underwriter fees) Into on refunded bonds	3,612.00 125,000.00 42,950.00 15.16	22,368.44 164,117.76 504.94 22,368.44 164,117.76 504.94

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Pensacola State College

	lting from bond issuance and refunding:	<u>Debit</u>	Credi
	expended Plant		
Account #	<u>Description</u>		
	Cash  Dues and Fees (Issuance costs - underwriter's discount)	- -	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2024-25 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 8 - De	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		
No advance l	oond refunding for the 2024-25 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash		
	Accrued Interest Payable	-	_
No accrued in	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credi
Fund 7 - Une	expended Plant	_ <del></del>	<del></del>
Account #	Description		
10100	Cash - Cash Disbursements	- 227 707 47	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	227,707.47 246.46	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		219,852.0
42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wit	hheld)	8,101.9
To record CC	0&DS disbursements, investment earnings, treasury fees, and	,	
deferred reve	nue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	-
27XXX	Deferred Revenues - Unavailable	1,646.98	
42210	CO&DS Distributed Interest on Undistributed CO&DS		1.646.9
10100			
	023-24 deferred revenue.		,
To reverse 20			,
To reverse 20	N23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	-
To reverse 20 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
To reverse 20 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	-
To reverse 20 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)	-	-
To reverse 20 48100 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)	- hheld)	-
To reverse 20 48100 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)	- - hheld)	-
To reverse 20 48100 64500 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With	- hheld) -	-
To reverse 20 48100 64500 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wit	- hheld) -	-
To reverse 20 48100 64500 48100 48100 Fund 1 - Cur	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies	- hheld) -	
To reverse 20 48100 64500 48100 48100 Fund 1 - Cur	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted Description	-	
To reverse 20 48100 64500 48100 48100 Fund 1 - Cur Account # 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies	- hheld) - 3,348.00	3,348.0
To reverse 26 48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  **Tent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as	-	3,348.0
To reverse 26 48100 64500 48100 48100 Fund 1 - Cur Account # 64500 42210 To record arr provided in A	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	3,348.0
To reverse 26 48100 64500 48100 48100 Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  **Tent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Interest Earned on MVLR Withhard Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Interest Earned on MVLR Withhard Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Interest Earned on MVLR Withhard Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Interest Earned on MVLR Withhard Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Interest Earned on MVLR Withhard Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Interest Earned on MVLR Withhard Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Interest Earned on MVLR Withhard Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Interest Earned on MVLR Withhard Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Interest Earned on MVLR Withhard Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Interest Earned on MVLR Withhard Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Interest Earned on MVLR Withhard Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) **Interest Earned on MVLR Withhard Charges - DOE) **Interest Earned On MVLR Withhard Ch	-	3,348.0
To reverse 26 48100 64500 48100 48100 Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account #	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  sounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Interest Earned on MVLR (d) of the Florida Constitution.  *Interest Earned on MVLR (d) of the Florida Constitution.  *Interest Earned on MVLR (d) of the Florida Constitution.  *Interest Earned on MVLR (d) of the Florida Constitution.  *Interest Earned on MVLR (d) of the Florida Constitution.	-	3,348.0
To reverse 26 48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  Jounts withheld from MVLR for actual administration fees as rictle XII, Section 9, Subsection (d) of the Florida Constitution.  Jerment of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)	-	3,348.0
To reverse 26 48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Jerment of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees	-	3,348.0
To reverse 26 48100 64500 48100 48100 48100 Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	3,348.01
To reverse 26 48100 64500 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents	-	3,348.0
To reverse 26 48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)	-	3,348.0
To reverse 26 48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents	-	3,348.0
To reverse 26 48100 64500 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  interest of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	-	3,348.0
48100  48100  48100  48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 68530 64500  42210  48100 102XX To record del earnings, rela	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment the defees, reversal of accrued interest, and transfer of prior year	-	3,348.00
To reverse 26 48100 64500 48100 48100 48100 48100 48210 To record amprovided in A Fund 8 - Ret Account # 68530 64500 42210 42210 48100 42210 48100 1000 42210 48100 1000 42210 48100 1000 4000 4000 4000 4000 4000 4	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  interest of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	-	3,348.00
To reverse 26 48100 64500 48100 48100 48100 48100 48210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment the defees, reversal of accrued interest, and transfer of prior year	-	3,348.00
To reverse 26 48100 64500 48100 48100 48100 48100 48210 To record amprovided in A Fund 8 - Ret Account # 68530 64500 42210 42210 48100 1020X To record del earnings, releadvance refu agent.  Reconciliati Beginning fur	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) to interest withheld from MVLR for actual administration fees as atticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment teed fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	3,348.0
To reverse 26 48100 64500 48100 48100 48100 48100 48200 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service:  Ind balance as provided in prior school year	-	3,348.00
To reverse 26 48100 64500 48100 48100 48100 48100 48210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Nounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indude Service Description (MVLR)	-	3,348.0
To reverse 26 48100 64500 48100 48100 48100 48100 48100 To record amprovided in A Fund 8 - Ret Account # 68900 68530 64500 42210 48100 102XX To record del earnings, rela advance refu advance refu agent.  Reconciliati Beginning fur Plus: Revenu Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service:  Ind balance as provided in prior school year	-	3,348.00
To reverse 26 48100 64500 48100 48100 48100 48100 48100 Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  did balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	3,348.00
To reverse 26 48100 64500 48100 48100 48100 48100 48100 48210 To record amprovided in A Fund 8 - Ret Account # 64500 68530 64500 42210 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revent Revent Revent Refund Premiu Less:	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest Earned on MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indude balance as provided in prior school year  Interest and Dividends (SBA Sinking Fund Interest Earnings)  Interest and Dividends (SBA Sinking Fund Interest Earnings)  Interest and Dividends (SBA Sinking Fund Interest Earnings)  Revenue - License Tag Fees Appropriation (MVLR)  Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	3,348.00
To reverse 26 48100 64500 48100 48100 48100 48100 48100 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record del earnings, rela advance refu adendings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu Revenu Revenu Refund Premiu Less: Payme	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Lordon of activity in fund 210, Debt Service:  Indicate Starting Sund Interest Earnings)  License Tag Fees Appropriation (MVLR)	-	3,348.00
To reverse 26 48100 64500 48100 48100 48100 48100 48100 48200 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu Revenu Revenu Revenu Revenu Revenu Less: Payme Interesi Other S	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service:  and balance as provided in prior school year  are - License Tag Fees Appropriation (MVLR)  are Interest and Dividends (SBA Sinking Fund Interest Earnings)  and of Debt Principal (SBE Capital Outlay Bonds)  are Interest and Dividends (SBA Sinking Fund Interest Earnings)  and of Debt Principal (SBE Capital Outlay Bonds)  are on Debt (SBE Capital Outlay Bonds)  are on Debt (SBE Capital Outlay Bonds)	-	3,348.00
To reverse 26 48100 64500 48100 48100 48100 48100 48100 48100 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 48100 102XX To record del earnings, rela edvance refu agent. Revenu Refund Premiu Less: Payme Interess	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest Earned on MVLR Withh Due to Other Agencies  Ticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year normal cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service:  Indeed to Bet Capital Outlay Bonds)  The Company of the Capital Outlay Bonds (SBA Sinking Fund Interest Earnings)  The License Tag Fees Appropriation (MVLR)  The Interest Pay Fees Appropriation (MVLR)  The Interest and Dividends (SBA Sinking Fund Interest Earnings)  The Debt Principal (SBE Capital Outlay Bonds)  The Other Principal (SBE Capital Outlay Bonds)	-	3,348.00
To reverse 26 48100 64500 48100 48100 48100 48100 48100 48100 To record arr provided in A Fund 8 - Ret Account # 64500 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu Less: Payme Interess Other S Payme Dues a	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service:  and balance as provided in prior school year  are - License Tag Fees Appropriation (MVLR)  are Interest and Dividends (SBA Sinking Fund Interest Earnings)  and of Debt Principal (SBE Capital Outlay Bonds)  are Interest and Dividends (SBA Sinking Fund Interest Earnings)  and of Debt Principal (SBE Capital Outlay Bonds)  are on Debt (SBE Capital Outlay Bonds)  are on Debt (SBE Capital Outlay Bonds)	-	3,348.00

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Polk State College

Entries resu	Ilting from bond issuance and refunding:	Debit	Credi
	expended Plant		<u></u>
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
und 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
	,		
Year-end en		<u>Debit</u>	Credi
	expended Plant		
Account # 10100	Description  Cash - Cash Disbursements		
10100	Due from Other Agencies	245,254.82	
64500	Other Services (Admin Charges - State Treasury)	265.45	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	
12210	Revenue - License Tag Fees Appropriation (MVLR)		236,794.00
18100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	8,726.27
	0&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	312.82	
42210	CO&DS Distributed		-
48100 	Interest on Undistributed CO&DS		312.82
10 reverse 2	023-24 deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
64500	Due from Other Agencies		-
04000	Other Services (Admin Charges - State Treasury)		-
18100	Due from Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR V	- Vithbold\	
+0100	Nevertue - Interest and Dividends (Interest Lamed On Wivel)	viu irieiu)	-
18100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
und 1 - Cu	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	3,606.00	
12210 Fa rasard am	Revenue - License Tag Fees Appropriation (MVLR)		3,606.00
	nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description		
39000	Payment of Debt Principal (SBE Capital Outlay Bonds)	_	
88530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	
04300	Accrued Interest Payable	-	
54300			-
34300	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	_
42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	Ī	-
42210 48100 102XX To record de	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings		-
42210 48100 102XX To record de earnings, rela advance refu	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	-	2
42210 48100 102XX To record de earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	-
42210 48100 102XX To record de earnings, rela advance refu agent.	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1	-
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fur	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In balance as provided in prior school year		-
42210 48100 102XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fur Plus: Reven	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR)		- -
42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reveni Reveni	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In balance as provided in prior school year		-
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fur Plus: Reven: Reven:	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
42210 48100 102XX To record de earnings, rela edvance refuagent.  Reconciliati Beginning fur Plus: Revenre Revenre Refunc Premiu Less:	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds im on refunded bonds		-
42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reven Reven Refunc Premi Less: Payme	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds Int of Debt Principal (SBE Capital Outlay Bonds)		-
42210 48100 102XX Fo record de aarnings, reladvance refuagent.  Reconciliati Beginning fur Plus: Reven: Reven: Refunc Premiu Less: Paymes Interes	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds im on refunded bonds	-	-
42210 48100 102XX To record de earnings, rela edvance refu egent.  Reconciliati Beginning fur Plus: Reven: Reven: Refunc Premiu. Less: Payme Interess Other S Payme	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds on on refunded bonds ant of Debt Principal (SBE Capital Outlay Bonds) to n Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ints to refunded bonds escrow agent	-	-
42210 48100 102XX To record de earnings, rela eadvance refuagent.  Reconciliati Beginning fur Plus: Reven: Reven: Reven: Refunc Premiu. Less: Payme Interes Other \$ Payme Dues a	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual balance as provided in prior school year  ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds Int of Debt Principal (SBE Capital Outlay Bonds) ton Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) Int sto refunded bonds escrow agent Int fees on refunded bonds (admin and underwriter fees)	-	-
42210 48100 102XX Fo record de earnings, rela advance refuagent.  Reconciliati Beginning fur Plus: Reven: Reven: Refunc Premiu. Less: Payme Interes Other \$ Payme Dues a	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds Int of Debt Principal (SBE Capital Outlay Bonds) ton Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) Int sto refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) Int on refunded bonds	-	-

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 St. Johns River State College

Entries resu			
	llting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
No current re	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2024-25 fiscal year.		-
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2024-25 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	-
No accrued i	nterest for the 2024-25 fiscal year.		_
Year-end en	tries:	Debit	Credi
	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	168,944.25 182.86	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 163,116.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR W	/ithheld)	6,011.1
To record CC	0&DS disbursements, investment earnings, treasury fees, and	,	
deferred reve	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
07100	86 18 11 111	505.40	
27XXX 42210	Deferred Revenues - Unavailable CO&DS Distributed	565.42	_
48100	Interest on Undistributed CO&DS		565.42
48100	Interest on Undistributed CO&DS 023-24 deferred revenue.		565.42
48100 To reverse 2	023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	565.42
48100 To reverse 20 48100	023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	565.42
48100 To reverse 20 48100	023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	·	565.42 - -
48100 To reverse 20 48100	023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies  Other Services (Admin Charges - State Treasury)		565.42 - -
48100 To reverse 20 48100 64500	023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	- - /ithheld)	565.42 - -
48100 To reverse 20 48100 64500	023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies	- /ithheld)	565.42 - -
48100 To reverse 2 48100 64500 48100	O23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W	- /ithheld) -	565.42 - -
48100 To reverse 2 48100 54500 48100	023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies	- /ithheld) -	565.42 - - -
48100 To reverse 20 48100 64500 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W	- /ithheld) -	
48100 To reverse 20 48100 64500 48100 48100	D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies)	- /ithheld) -	
48100 To reverse 2 48100 64500 48100 Fund 1 - Cui	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W	- /ithheld) - 2,484.00	- - -
48100 To reverse 20 48100 64500 48100 48100 Fund 1 - Cui Account # 64500 42210	Description Other Services (Admin Charges - DOE) Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	-	-
48100 To reverse 20 48100 48100 48100  Fund 1 - Cun Account # 64500 42210 To record am	D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Terent Funds - Unrestricted**  **Description** Other Services (Admin Charges - DOE)	-	-
48100 To reverse 20 48100 48100 48100 48100 Fund 1 - Cui Account # 64500 42210 To record amorovided in A	Description Other Services (Admin Charges - DOE) Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
48100 To reverse 20 48100 64500 48100 48100 Fund 1 - Cun Account # 64500 42210 To record amprovided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as	-	-
48100 To reverse 20 48100 64500 48100 48100 48100 48100 Fund 1 - Cun Account # 64500 42210 To record am orovided in A Fund 8 - Ret Account # 69000	Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	-	-
48100 To reverse 20 48100 54500 48100 48100 48100 48100 Fund 1 - Cui Account # 64500 42210 To record amorphoded in A Fund 8 - Ret Account # 639000 68530	Description Other Services (Admin Charges - DOE) Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	-
48100 To reverse 20 48100 64500 48100 48100 48100  Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 639000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow	-	-
48100 To reverse 20 48100 64500 48100 48100 48100  Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 639000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable	-	-
48100 To reverse 20 48100 64500 48100 48100 48100  Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 68530 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow	-	-
48100 To reverse 20 48100 48100 48100 48100 48100 48100 To record arrorovided in A Fund 8 - Ret Account # 39000 58530 54500 42210 48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings	-	-
48100 To reverse 20 48100 64500 48100 48100 48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)	-	2,484.00
48100 To reverse 20 48100 64500 48100 48100 48100 48100 Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 639000 68530 64500 42210 48100 102XX To record de	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings	-	-
48100 To reverse 20 48100 48100 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 699000 68530 64500  42210 48100 102XX To record de earnings, releadvance refu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	-	-
48100 To reverse 20 48100 64500 48100 48100 48100  Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent.	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	
48100 To reverse 20 48100 64500 48100 48100 48100 48100 Fund 1 - Cui 64500 42210 To record amprovided in A Fund 8 - Ret 64500 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Trent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:	-	
48100 To reverse 20 48100 64500 48100 48100 48100 48100  Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 68530 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	
48100 To reverse 20 48100 64500 48100 48100 48100 48100 48100 48210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  Le - License Tag Fees Appropriation (MVLR)	-	
48100 To reverse 20 48100 64500 48100 48100 48100 48100  Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 639000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Revening R	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Trent Funds - Unrestricted  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest III, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) (Interest on Debt (SBE Capital Outlay Bonds) (SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable (Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings (Investments - Cash Equivalent (SBA) (SBA	-	
48100 To reverse 2t 48100 64500 48100 48100 48100 48100 Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 To record de earnings, rela advance refu agent.  Reveni Reveni Reveni Refunc	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  Le - License Tag Fees Appropriation (MVLR)	-	
48100 To reverse 20 48100 64500 48100 48100 48100 48100  Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Revent Revent Revent Refunc Premit Less:	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)  led bond proceeds Im on refunded bonds	-	
48100 To reverse 20 48100 64500 48100 48100 48100 48100  Fund 1 - Cui 464500 42210 To record amprovided in A Fund 8 - Ret Account # 64500 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: Reveni Reveni Reveni Reveni Refunc Premiu Less: Payme	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the service of the service in the service and Dividends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA)  Determine Tag Fees Appropriation (MVLR)  Let - License Tag Fees Appropriation (MVLR)	-	
48100 To reverse 20 48100 64500 48100 48100 48100 48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu advance refu advance refu agent. Reveni Reveni Reveni Reveni Reveni Reveni Reveni Reveni Reveni Refunc Premii Less: Payme Interes Other \$	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)  led bond proceeds and on refunded bonds  and of Debt Principal (SBE Capital Outlay Bonds)  to on Debt (SBE Capital Outlay Bonds)  Services (Admin Charges - SBA)	-	
48100 To reverse 20 48100 64500 48100 48100 48100 48100 48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Revenir Revenir Revenir Revenir Refuncy Premiu Less: Payme Interess Payme I	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Nocunts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR)  Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings)  Led bond proceeds  Interest of Debt Principal (SBE Capital Outlay Bonds)  To no Debt (SBE Capital Outlay Bonds)	-	
48100 To reverse 20 48100 64500 48100 48100 48100 48100 48100 Fund 1 - Cui 464500 42210 To record amprovided in A Fund 8 - Ret Account # 669000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Refunc Premiu Less: Payme Interes Other \$ Pay	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)  led bond proceeds and on refunded bonds  and of Debt Principal (SBE Capital Outlay Bonds)  to on Debt (SBE Capital Outlay Bonds)  Services (Admin Charges - SBA)	-	

St. Petersburg College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
	Description		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No record	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	_	-
	Premium on Sale of Refunding Bonds		-
No ourront ro	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2024-25 fiscal year.		-
	bt Service Advance Bond Refunding		
Account #	Description		
7 tooodiit 11	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance !	Accrued Interest Payable (Sinking Fund Accruals) cond refunding for the 2024-25 fiscal year.		-
	•		
Fund 8 - Ret Account #	irement of Indebtedness  Description		
, 1000uiii #	<u>Description</u> Cash	-	
No cas	Accrued Interest Payable		-
ivo accrued ii	nterest for the 2024-25 fiscal year.		
Year-end en		<u>Debit</u>	Credi
	expended Plant		
Account # 10100	Description  Cash - Cash Disbursements	_	
.0100	Due from Other Agencies	513,964.43	
64500	Other Services (Admin Charges - State Treasury)	704.05	
68530 27XXX	Interest	-	
42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		491,524.2
48100	Revenue - Interest and Dividends (Interest Earned on MVLR \	Withheld)	23,144.2
	0&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	2,227.10	
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		- 2,227.1
	223-24 deferred revenue.		2,221.1
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	_
64500	Other Services (Admin Charges - State Treasury)		_
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR \	Nithheld)	-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
Fund 4 Com	ront Funds Unrestricted		
	Pescription		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	9,564.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		9,564.0
	nounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	Page interest of Indebtedness		
Account # 69000	<u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)	104,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	35,700.00	
64500	SBA Sinking Fund Administration Fees	12.64	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		136,511.7
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	420.00 2,780.89
	bt service payments, MVLR withheld for debt service, investment		∠,100.8
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		18,593.1
	ue - License Tag Fees Appropriation (MVLR)		136,511.7
Plus:			420.0
Plus: Revenu	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Plus: Revenu Revenu Refund	ed bond proceeds		
Plus: Revenu Revenu Refund Premiu			-
Plus: Revenu Revenu Refund Premiu Less:	led bond proceeds m on refunded bonds		- 104.000 0
Plus: Revenu Revenu Refund Premiu Less: Payme Interes	led bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds)		
Plus: Revenu Revenu Refund Premiu Less: Payme Interes: Other S	led bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		35,700.0
Plus: Revent Revent Refund Premiu Less: Payme Interes: Other S Payme	led bond proceeds m on refunded bonds  nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent		104,000.00 35,700.00 12.6
Plus: Revenu Revenu Refund Premiu Less: Payme Interes: Other S Payme Dues a	led bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)	_	35,700.0
Plus: Revenu Revenu Refund Premiu Less: Payme Interes: Other S Payme Dues a	led bond proceeds m on refunded bonds  nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nt st or refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	 =	35,700.0

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Santa Fe College

	Santa Fe College		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2024-25 fiscal year.		
Fund 8 - Deb	at Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 8 - Del	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	oond refunding for the 2024-25 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued in	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credi
	expended Plant		21001
Account #	Description		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies Other Services (Admin Charges, State Treasury)	399,100.19	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	431.97 -	
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)	thhold)	385,332.00
48100 To record CC	Revenue - Interest and Dividends (Interest Earned on MVLR Wit 0&DS disbursements, investment earnings, treasury fees, and	unielu)	14,200.16
	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	_	
	Due from Other Agencies		-
27777	Deferred Povenues - Uneveilable	050.00	
27XXX 42210	Deferred Revenues - Unavailable CO&DS Distributed	852.69	-
48100	Interest on Undistributed CO&DS		852.69
To reverse 20	023-24 deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
64500	Due from Other Agencies Other Services (Admin Charges State Treasury)		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies		
40400		-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wit	- thheld)	-
	Revenue - Interest and Dividends (Interest Earned on MVLR Wit  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	- thheld)	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	- thheld) -	
48100 Fund 1 - Cur	Revenue - Interest and Dividends (Interest Earned on MVLR Wit  Revenue - Interest and Dividends (Interest Earned on MVLR Withh  Due to Other Agencies  rent Funds - Unrestricted	- thheld) -	-
48100 <b>Fund 1 - Cur</b> Account #	Revenue - Interest and Dividends (Interest Earned on MVLR Wit  Revenue - Interest and Dividends (Interest Earned on MVLR Withh  Due to Other Agencies  rent Funds - Unrestricted  Description	-	-
48100 Fund 1 - Cur Account # 64500 42210	Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	- thheld) - 5,868.00	- - 5,868.00
48100 Fund 1 - Cur Account # 64500 42210 To record am	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as	-	- 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	- - 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	-	- - 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Tent Funds - Unrestricted	-	- - 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	- - 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	- - 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Tent Funds - Unrestricted	-	- 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	- 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	-	- 5,868.00 - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	- 5,868.00 - - -
### Fund 1 - Cur ### Account ### 64500 ### Account ### 64500 ### Account ### 69000 ### 69000 ### 64500 ###	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	-	5,868.00 - - - - -
### Fund 1 - Cur ### Account #	Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Tent Funds - Unrestricted	-	5,868.00
### Fund 1 - Cur ### Account ### 64500 ### Account ### 64500 ### Account ### 68900 ### 68530 ### 64500	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year	-	5,868.00 - - - - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refuragent.  Reconciliation	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refur agent.  Reconciliation Beginning fur	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	-	5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 4210 48100 102XX To record del earnings, rela advance refur agent.  Reconciliation Plus: Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year  us - License Tag Fees Appropriation (MVLR)	-	5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refur agent.  Reconciliati Beginning fur Plus: Revenu Revenu	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  de balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-	- 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu Refund	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Jule - License Tag Fees Appropriation (MVLR) License Tag	-	- 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliatir Plus: Revent Refund Premiu Less:	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  us - License Tag Fees Appropriation (MVLR) us - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds	-	- 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 4210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Payme	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  us - License Tag Fees Appropriation (MVLR) us - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds  nt of Debt Principal (SBE Capital Outlay Bonds)	-	- 5,868.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance reful agent.  Reconciliati Beginning fur Plus: Revenu Revenu Revenu Less: Payme Interesi	Revenue - Interest and Dividends (Interest Earned on MVLR With Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  us - License Tag Fees Appropriation (MVLR) us - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds	-	5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refur agent.  Revent Revent Refund Premiu Less: Payme Interest Other S Payme	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  de balance as provided in prior school year  ine - License Tag Fees Appropriation (MVLR) ine - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds  int of Debt Principal (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ints to refunded bonds escrow agent	-	- 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 4210 4210 4210 4210 4210 4210	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds  not of Debt Principal (SBE Capital Outlay Bonds) Evervices (Admin Charges - SBA) not so refunded bonds escrow agent und fees on refunded bonds (admin and underwriter fees)	-	- 5,868.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 4210 4210 4210 4210 4210 4210	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment tetel fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indebalance as provided in prior school year  i.e License Tag Fees Appropriation (MVLR) i.e Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds on or refunded bonds  int of Debt Principal (SBE Capital Outlay Bonds) it on Debt (SBE Capital Outlay Bonds) it on Debt (SBE Capital Outlay Bonds) it on Debt (SBE Capital Outlay Bonds) it on Cartivide donds escrow agent and fees on refunded bonds (admin and underwriter fees) int on refunded bonds	-	- 5,868.00

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Seminole State College of Florida

	Iting from bond iscusses and refunding:	Dab"	O all!
<u>rund 7 - Une</u>	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u>		
	Cash  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)		
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
Na cat	Accrued Interest Payable (Sinking Fund Accruals)		-
	oond refunding for the 2024-25 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	
No accrued in	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
	•		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
64500	Due from Other Agencies	380,292.05	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	507.06	
27XXX	Deferred Revenues - Unavailable	_	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		364,130.62
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wi	thheld)	16,668.49
	0&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	_	
42210	Due from Other Agencies		_
	· ·		
071004	B ( 1B	4.540.70	
27XXX 42210	Deferred Revenues - Unavailable CO&DS Distributed	1,548.79	
48100	Interest on Undistributed CO&DS		1,548.79
To reverse 2	023-24 deferred revenue.		
10100	B		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	_
	Other Services (Admin Charges - State Treasury)		_
64500			
64500	, , , , , , , , , , , , , , , , , , , ,		
64500	, , ,		
	Due from Other Agencies	-	
64500 48100	, , ,	- thheld)	-
	Due from Other Agencies	- thheld)	
	Due from Other Agencies	thheld)	-
48100	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi	- thheid) -	
48100	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR William) Revenue - Interest and Dividends (Interest Earned on MVLR Withh	- thheld) -	
48100 48100	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR William) Revenue - Interest and Dividends (Interest Earned on MVLR Withh	- thheld) -	
48100 48100 <u>Fund 1 - Cur</u> <u>Account #</u>	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  rent Funds - Unrestricted  Description	-	-
48100 48100 Fund 1 - Cur Account # 64500	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	- thheld) - - 6,888.00	-
48100 48100 Fund 1 - Cun Account # 64500 42210	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    rent Funds - Unrestricted	-	6,888.00
48100  Fund 1 - Cui Account # 64500 42210 To record am	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry in the Agencies of the Agen	-	- - 6,888.00
48100  Fund 1 - Cur Account # 64500 42210 To record amprovided in A	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	- - 6,888.00
48100  Fund 1 - Cun Account # 64500 42210 To record and provided in A Fund 8 - Ret	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR With Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies    Trent Funds - Unrestricted	-	- - 6,888.00
48100  Fund 1 - Cun Account # 64500 42210 To record and provided in A Fund 8 - Ret Account #	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Interest Earned on MVLR Withheld Interest Earned on MVLR (d)  **Interest Earned on MVLR Withheld Interest Earned on MVLR (d)  **Interest Earned on MVLR Withheld Interest Earned On MVLR Withheld Inter	6,888.00	- - 6,888.00
48100  Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds)	6,888.00	- - 6,888.00
48100  Fund 1 - Cun Account # 64500 42210 To record and provided in A Fund 8 - Ret Account #	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Interest Earned on MVLR Withheld Interest Earned on MVLR (d)  **Interest Earned on MVLR Withheld Interest Earned on MVLR (d)  **Interest Earned on MVLR Withheld Interest Earned On MVLR Withheld Inter	6,888.00	- - 6,888.00
48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	6,888.00 82,000.00 8,600.00	- - 6,888.00
48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	6,888.00 82,000.00 8,600.00 22.86	6,888.00
48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	6,888.00 82,000.00 8,600.00 22.86	
48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	6,888.00 82,000.00 8,600.00 22.86	- 88,181.38
48100  Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	6,888.00 82,000.00 8,600.00 22.86	6,888.00 6,888.00 88,181.38 271.31 2,170.17
48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31
48100  Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31
48100  Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31
48100  Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31
48100  Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31
48100  Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31 2,170.17
48100  Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31
48100  Fund 1 - Cui Account # 64500 42210 To record air provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reveni	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indebtage Service Control of MVLR)  The control of Service Contr	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31 2,170.17
48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reveni	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31 2,170.17
48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reveni Reveni Refund	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Jule - License Tag Fees Appropriation (MVLR) Jule - Interest and Dividends (SBA Sinking Fund Interest Earnings) Jule - Interest and Dividends (SBA Sinking Fund Interest Earnings) Jule - Interest and Dividends (SBA Sinking Fund Interest Earnings)	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31 2,170.17 4,768.69 88,181.38
48100  Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Reveni	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31 2,170.17 4,768.69 88,181.38
48100  Fund 1 - Cui Account # 64500 42210 To record air provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: Reveni Reveni Refunc Premiu Less:	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest of Indebted from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings)	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31 2,170.17 4,768.69 88,181.38 271.31
48100  Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revent Revent Revent Refunc Premiu Less: Payme	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Wi Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Jule - License Tag Fees Appropriation (MVLR) Jule - Interest and Dividends (SBA Sinking Fund Interest Earnings) Jule - Interest and Dividends (SBA Sinking Fund Interest Earnings) Jule - Interest and Dividends (SBA Sinking Fund Interest Earnings)	6,888.00 82,000.00 8,600.00 22.86	4,768.69 88,181.38 271.31 2,170.17 4,768.69 88,181.38 271.31
48100  Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revent Revent Revent Revent Revent Revent Revent Revent Revent Refunce Premit Less: Payme Interes Other \$	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withe Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year related fees, reversal of accrued interest, and transfer of prior year and transfer of prior year and transfer of prior year related sees, reversal of accrued interest, and transfer of prior year and balance as provided in prior school year  License Tag Fees Appropriation (MVLR)  Licen	6,888.00 82,000.00 8,600.00 22.86	4,768.69 88,181.38 271.31 2,170.17 4,768.69 88,181.38 271.31 - - 82,000.00 8,600.00
48100  Fund 1 - Cui Account # 64500 42210 To record air provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Reveni Reveni Reveni Refunc Premiu Less: Payme Interes Other S Payme	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withe Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) tounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **On of activity in fund 210, Debt Service:*  Ind balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR) Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings) Lied bond proceeds Line on refunded bonds  Interest Capital Outlay Bonds) Lie on Debt (SBE Capital Outlay Bonds)	6,888.00 82,000.00 8,600.00 22.86	4,768.69 88,181.38 271.31 2,170.17 4,768.69 88,181.38 271.31 - - 82,000.00 8,600.00
48100  Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revent Revent Revent Refunc Premiu Less: Payme Interes Other \$ Payme Dues a	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **On of activity in fund 210, Debt Service:** Indebalance as provided in prior school year  use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds on or refunded bonds  Int of Debt Principal (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) Int sto refunded bonds escrow agent Int of Ges on refunded bonds (admin and underwriter fees)	6,888.00 82,000.00 8,600.00 22.86	4,768.69 88,181.38 271.31 2,170.17 4,768.69 88,181.38 271.31 - - 82,000.00 8,600.00
48100  Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revent Revent Revent Refunc Premiu Less: Payme Interes Other \$ Payme Dues a	Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  **Description**  The Start Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  **Description**  **Total Control of Payments of Payment	6,888.00 82,000.00 8,600.00 22.86	88,181.38 271.31 2,170.17 4,768.69 88,181.38

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 South Florida State College

Entries resu	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	_	-
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2024-25 fiscal year.		_
	bt Service Advance Bond Refunding		
Account #	Description		
rtooodiit II	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No cor	Accrued Interest Payable		-
NO accrued i	nterest for the 2024-25 fiscal year.		
Year-end en	ntries:	<u>Debit</u>	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	-	
04500	Due from Other Agencies	86,920.59	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	94.08	
27XXX	Deferred Revenues - Unavailable	_	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		83,922.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	/ithheld)	3,092.67
	D&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable CO&DS Distributed	1,082.20	
42210 48100	Interest on Undistributed CO&DS		1,082.20
	023-24 deferred revenue.		1,002.20
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)		-
0-1000	Calci Colvidos (Namin Charges Clate Housery)		
	D ( 0) A :		
48100	Due from Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR W	- /ithheld)	_
+0100	Nevenue - Interest and Dividends (Interest Lamed on WVLIX V	numeia)	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh  Due to Other Agencies	-	
	Due to Other Agencies		
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	1,278.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,278.00
	nounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement of Indebtedness		
Account #	Description  Payment of Debt Principal (SRE Capital Outlay Rends)		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
12210	Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	_	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
	Inding cash with fiscal agent to payments of refunded bonds escrow		
agent			
	on of activity in fund 210, Debt Service:		
Reconciliati			-
Reconciliati Beginning fur	nd balance as provided in prior school year		_
Reconciliati Beginning fur Plus:	•		-
Beginning fur Plus: Reven	nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Reconciliati Beginning fur Plus: Revenr Revenr Refund	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds		-
Reconciliati Beginning fur Plus: Revenr Revenr Refund Premiu	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		- - -
Reconciliati Beginning fur Plus: Revenr Revenr Refund Premiu Less:	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds um on refunded bonds		
Reconciliati Beginning fur Plus: Reveni Reveni Refunc Premiu Less: Payme	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds um on refunded bonds ent of Debt Principal (SBE Capital Outlay Bonds)		
Reconciliati Beginning fur Plus: Reven: Reven: Refunc Premiu Less: Payme Interes	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds um on refunded bonds		- - - - -
Reconciliati Beginning fur Plus: Reveni Reveni Refunc Premiu Less: Payme Interes Other: Payme	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds um on refunded bonds ent of Debt Principal (SBE Capital Outlay Bonds) to n Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ents to refunded bonds escrow agent		- - - - -
Reconciliati Beginning fur Plus: Reveni Reveni Refunc Premiu Less: Payme Interes Other \$ Payme Dues a	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds um on refunded bonds ent of Debt Principal (SBE Capital Outlay Bonds) et on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		- - - - - - -
Reconciliati Beginning fur Plus: Reveni Reveni Refunc Premiu Less: Payme Interes Other \$ Payme Dues a	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds um on refunded bonds ent of Debt Principal (SBE Capital Outlay Bonds) et on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) int on refunded bonds	_	- - - - - - - -

## Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Tallahassee State College

Entrine rocu			
Lillies lesu	liting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No now mone	Premium on Sale of Bonds ey bond issues for the 2024-25 fiscal year.		-
	· ·		
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
Vo advance I	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
	•	5.17	
Year-end en		<u>Debit</u>	Credi
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements		
10100	Due from Other Agencies	228,049.00	
64500	Other Services (Admin Charges - State Treasury)	533.56	
38530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 211,042.89
48100	Revenue - Interest and Dividends (Interest Earned on MVLR W	/ithheld)	17,539.67
To record CC	0&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	_
27XXX	Deferred Revenues - Unavailable	1 328 54	
	Deferred Revenues - Unavailable CO&DS Distributed	1,328.54	_
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS	1,328.54	- 1,328.54
42210 48100	CO&DS Distributed	1,328.54	- 1,328.54
42210 48100 To reverse 20	CO&DS Distributed Interest on Undistributed CO&DS	1,328.54	- 1,328.54
42210 48100 To reverse 20 48100	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	1,328.54	- 1,328.54 -
42210 48100 To reverse 20 48100	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh	1,328.54 -	- 1,328.54 - -
42210 48100 To reverse 20 48100	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	1,328.54 -	- 1,328.54 - -
42210 48100 To reverse 20 48100 64500	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies		- 1,328.54 - -
42210 48100 To reverse 20 48100 64500	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)		1,328.54 - - -
42210 48100 Го reverse 20 48100 64500	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies		1,328.54 - - -
42210 48100 To reverse 20 48100 64500 48100	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies		1,328.54 - - - -
42210 48100 Fo reverse 20 48100 64500	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR W  Revenue - Interest and Dividends (Interest Earned on MVLR W)		1,328.54 - - - -
42210 48100 To reverse 20 48100 64500 48100 48100 Fund 1 - Cur	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies)		1,328.54 - - - -
42210 48100 To reverse 20 48100 64500 48100 48100 Fund 1 - Cur	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Companies of the Compan	- /ithheld) -	1,328.54 - - - -
42210 48100 To reverse 20 48100 64500 48100 48100 Fund 1 - Cur Account # 64500	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Description Other Services (Admin Charges - DOE)		
42210 48100 To reverse 20 48100 54500 48100 48100 Fund 1 - Cur Account # 64500 42210 To record am	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  reent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	- /ithheld) -	
#2210 #8100 Fo reverse 20 #8100 #8100 #8100 #8100 #8100 #8200 #8200 #8200 #8200 #8200 #8200	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies)  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies)  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	- /ithheld) -	
42210 48100 Fo reverse 20 48100 48100 48100 48100 Fund 1 - Cur Account # 64500 42210 To record amorovided in A	CO&DS Distributed Interest on Undistributed CO&DS  023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  reent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies	- /ithheld) -	
42210 48100 To reverse 20 48100 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account #	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description	- /ithheld) - 7,248.00	
42210 48100 To reverse 20 48100 64500 48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies   **Terent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)	- /ithheld) - 7,248.00	
42210 48100 Fo reverse 26 48100 48100 48100 48100 48100 48100 48100 Fund 1 - Cur 64500 42210 Fo record am rovided in A Fund 8 - Ret 64500 68530 68530	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description	- /ithheld) - 7,248.00	
42210 48100 Fo reverse 26 48100 48100 48100 48100 48100 48100 48100 Fund 1 - Cur 64500 42210 Fo record am rovided in A Fund 8 - Ret 64500 68530 68530	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  Nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow	- //ithheld) - 7,248.00 206,000.00 65,150.00	
42210 48100 To reverse 20 48100 64500 48100 48100 48100 48100 48100 Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incoma withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Interest Payable (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	
42210 48100 To reverse 20 48100 64500 48100 48100 48100  Fund 1 - Cur 64500 42210 To record am provided in A Fund 8 - Ret Account # 669000 68530 64500	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as a ricile XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00
42210 48100 To reverse 20 48100 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 54500	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Incoma withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Interest Payable (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00
42210 48100 To reverse 20 48100 64500 48100 48100  Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest Earned on MVLR (Interest Earned on MVLR)  Discription  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Discription MVLR for actual administration fees as indice XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 7,248.00 5,454.57
42210 48100 To reverse 20 48100 64500 48100 48100 48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies (Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 264,909.11 815.04
42210 48100 To reverse 20 48100 64500 48100 48100 48100 48100 48100 To record amprovided in A Fund 8 - Ret Account # 60000 68530 64500 42210	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest Earned on MVLR (Interest Earned on MVLR)  Discription  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Discription MVLR for actual administration fees as indice XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 264,909.11 815.04
42210 48100 To reverse 20 48100 64500 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rele advance refu	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  **Trent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment at the deep reversal of accrued interest, and transfer of prior year	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 264,909.11 815.04
42210 48100 To reverse 20 48100 64500 48100 48100 48100  Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record deleamings, relaadvance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  **Trent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment at the deep reversal of accrued interest, and transfer of prior year	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 264,909.11 815.04
42210 48100 To reverse 20 48100 48100 64500 48100 48100 48100 48100 48100 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, releadvance refuagent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Incunts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 264,909.11 815.04
42210 48100 To reverse 20 48100 64500 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 70 record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Dit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 - 264,909.11 815.04 5,454.57
48100  48100  48100  48100  48100  Fund 1 - Cur Account # 64500  42210  To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210  48100 102XX  To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenu	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest withheld from MVLR for actual administration fees as a pricie XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Dit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:  Index Description (MVLR)	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 - 264,909.11 815.02 5,454.57 33,966.51 264,909.11
42210 48100 To reverse 20 48100 64500 48100 48100 48100 48100 48100 48100 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, reladvance refues advance refues advance refues agent. Reconciliati Beginning fur Plus: Revenu Revenu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Dit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 - 264,909.1 815.0 5,454.5 33,966.5 264,909.1
42210 48100 To reverse 20 48100 64500 48100 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX To record delearnings, relaadvance refues advance refu	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR)  Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 - 264,909.1 815.0 5,454.5 33,966.5 264,909.1
42210 48100 To reverse 20 48100 48100 64500 48100 48100  48100  48100  48100  48100  48100  48100  48100  48100  482210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu advance refu agent.  Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu Less:	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest withheld from MVLR for actual administration fees as a pricic XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR)  Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings)  led bond proceeds  Intered Tag Fees Appropriation (MVLR)  Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 264,909.11 815.04 5,454.57 33,966.5* 264,909.1* 815.04
42210 48100 To reverse 20 48100 48100 64500 48100 48100 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaadvance refuaderentings, relaadvance refuagent.  Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Payme	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)  led bond proceeds  m on refunded bonds  nt of Debt Principal (SBE Capital Outlay Bonds)	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 264,909.11 815.04 5,454.57 33,966.5 264,909.11 815.04 
42210 48100 To reverse 20 48100 48100 48100 48100 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 54500  42210 42210 48100 102XX To record del earnings, rela advance refu agent.  Revenu Refund Premiu Less: Payme Interes	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Interest Earned on MVLR Withh Due to Other Agencies  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest withheld from MVLR for actual administration fees as a pricic XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  Lie - License Tag Fees Appropriation (MVLR)  Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings)  led bond proceeds  Intered Tag Fees Appropriation (MVLR)  Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 - 264,909.11 815.04 5,454.57 33,966.51 264,909.11 815.04 - - - - - - - - - - - - -
42210 48100 To reverse 20 48100 48100 48100 48100 48100 48100 48100 48100 48100 48100 48100 48100 48210 To record amorovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record deleamings, relaadvance refu advance refu agent. Revenu Revenu Refund Premiu Less: Payme Interess Other S Payme	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest Will, Section 9, Subsection (d) of the Florida Constitution.  Iterement of Indebtedness  Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds  mon refunded bonds  unt of Debt Principal (SBE Capital Outlay Bonds)  to on Debt (SBE Capital Outlay Bonds)  Services (Admin Charges - SBA)  nts to refunded bonds escrow agent	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 - 264,909.11 815.04 5,454.57 33,966.51 264,909.11 815.04 - - - - - - - - - - - - -
42210 48100 To reverse 26 48100 48100 48100 48100 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 34500  42210 48100 102XX To record del parmings, rela padvance refu agent.  Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Payme Interes Other S Payme Dues a	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies  **Trent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricied XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  use - License Tag Fees Appropriation (MVLR)  use - Interest and Dividends (SBA Sinking Fund Interest Earnings)  led bond proceeds  m on refunded bonds  int of Debt Principal (SBE Capital Outlay Bonds)  t on Debt (SBE Capital Outlay Bonds)  Services (Admin Charges - SBA)  int of Debt Principal (SBE Capital Outlay Bonds)  t on Debt (SBE Capital Outlay Bonds)  t on Debt (SBE Capital Outlay Bonds)  t on Debt (SBE Capital Outlay Bonds)	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 - 264,909.11 815.04 5,454.57 33,966.51 264,909.11 815.04 - - - - - - - - - - - - -
42210 48100 To reverse 26 48100 48100 48100 48100 48100 48100 48100  Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 34500  42210 48100 102XX To record del parmings, rela padvance refu agent.  Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Payme Interes Other S Payme Dues a	CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue.  Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Other Services (Admin Charges - State Treasury)  Due from Other Agencies Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due to Other Agencies Other Services (Admin Charges - Earned on MVLR Withh Due to Other Agencies  **Tent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) (Interest Earned on MVLR) (Interest of Indebtedness of Interest on Debt Principal (SBE Capital Outlay Bonds) (Interest on Debt (SBE Capital Outlay Bonds) (Interest Outlay Bonds) (I	- /ithheld) - 7,248.00  206,000.00 65,150.00 28.72	7,248.00 - 264,909.11 815.04 5,454.57

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	Cred
	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2024-25 fiscal year.		_
	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
	<u>Description</u>		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Cred
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	- 1,124,415.64	
64500	Other Services (Admin Charges - State Treasury)	1,432.83	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,078,746.9
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	47,101.5
	D&DS disbursements, investment earnings, treasury fees, and		
deterred reve	enue for the 2024-25 fiscal year.		
42210	Revenue - License Tag Fees Appropriation (MVLR)  Due from Other Agencies	-	-
27XXX	Deferred Revenues - Unavailable	2,631.67	
42210 48100	CO&DS Distributed Interest on Undistributed CO&DS		- 2,631.6
	023-24 deferred revenue.		2,031.0
40400	December 1 Interest and Dividends (Interest Fernand on MO/I D MO/II)		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
Fund 1 - Cur	rrent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	19,464.00	
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		19,464.0
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	152,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	52,050.00 18.56	
J-1000	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)		199,389.0
48100	SBA Sinking Fund Earnings	-	613.4
102XX	Investments - Cash Equivalent (SBA)		4,066.0
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
-	inding cash with fiscal agent to payments of refunded bonds escrow		
	on of activity in fund 210, Debt Service:		
Beginning fur	nd balance as provided in prior school year		27,112.1
Plus:	License Ton Food Americanistics (AAA D)		400 000
	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		199,389.0 613.4
Revenu	ded bond proceeds		-
Revent Revent			-
Revenu Revenu Refund Premiu	ım on refunded bonds		
Revenu Revenu Refund Premiu Less:			150 000 0
Revenu Revenu Refund Premiu Less: Payme	ım on refunded bonds ınt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds)		152,000.0 52,050.0
Revenu Revenu Refund Premiu Less: Payme Interes Other S	ent of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		52,050.0 18.5
Revenu Revenu Refund Premiu Less: Payme Interes Other S Payme	ent of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ints to refunded bonds escrow agent		52,050.0
Revenu Revenu Refund Premiu Less: Payme Interes Other S Payme Dues a	ent of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)	_	52,050.0 18.5