### Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund 7 - Unexpended Plant</td>
<td></td>
</tr>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>Cash</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td>Discounts on Sale of Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Premium on Sale of Bonds</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund 8 - Debt Service Current Bond Refunding</td>
<td></td>
</tr>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund 8 - Debt Service Advance Bond Refunding</td>
<td></td>
</tr>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>Cash with Fiscal/Service Agents</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
</tr>
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<td>Sale of Refunding Bonds</td>
<td>-</td>
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<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund 8 - Retirement of Indebtedness</td>
<td></td>
</tr>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>Cash</td>
<td>-</td>
</tr>
<tr>
<td>Accrued Interest Payable</td>
<td>-</td>
</tr>
</tbody>
</table>

### Year-end entries:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund 7 - Unexpended Plant</td>
<td></td>
</tr>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>Cash - Cash Disbursements</td>
<td>453,945.49</td>
</tr>
<tr>
<td>Due from Other Agencies</td>
<td>409.85</td>
</tr>
<tr>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>42210 Revenue - License Tag Fees Appropriation (MVLR)</td>
</tr>
<tr>
<td>48100 Interest on Undistributed CO&amp;DS</td>
<td>6,097.52</td>
</tr>
<tr>
<td>102XX Investments - Cash Equivalent (SBA)</td>
<td>826.15</td>
</tr>
</tbody>
</table>

### Reconciliation of activity in Fund 8 - Retirement of Indebtedness:

Beginning fund balance provided in prior school year: 1,246.64

Plus:

- Revenue - License Tag Fees Appropriation (MVLR): 43,395.08
- Interest and Dividends (SBA Sinking Fund Interest Earnings): 260.07

Refunded bond proceeds:

- Payment of Debt Principal (SBE Capital Outlay Bonds): 42,000.00
- Interest on Debt (SBE Capital Outlay Bonds): 2,450.00
- SBA Sinking Fund Administration Fees: 31.30

Less:

- Accrued Interest Payable: 42,000.00
- Cash with Fiscal/Service Agents: 826.15
- 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.

Ending fund balance: 1,060.88

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For Fiscal Year 2017-2018

Eastern Florida State College

No new money bond issues for the 2017-2018 fiscal year.

No advance bond refunding for the 2017-18 fiscal year.

No accrued interest for the 2017-2018 fiscal year.

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

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.

To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.

To record CO&DS disbursements, investment earnings, and treasury fees.

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

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.

No current bond refunding for 2017-2018 fiscal year.

No advance bond refunding for the 2017-18 fiscal year.

No accrued interest for the 2017-2018 fiscal year.

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.

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To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Account #</strong></td>
<td><strong>Description</strong></td>
<td><strong>Cash</strong></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>423,123.15</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>834.91</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>411,536.77</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>12,421.29</td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable - Prior Year</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>CO&amp;DS Distributed</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Interest on Undistributed CO&amp;DS</td>
<td></td>
</tr>
</tbody>
</table>

Year-end entries:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Account #</strong></td>
<td><strong>Description</strong></td>
<td><strong>Cash</strong></td>
</tr>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>571,000.00</td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>33,300.00</td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>425.60</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>3,535.93</td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td>11,178.44</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
</tr>
</tbody>
</table>

Reconciliation of activity in Fund 8 - Retirement of Indebtedness:

| Beginning fund balance as provided in prior school year | 16,891.17 |
| Plus: | |
| Revenue - License Tag Fees Appropriation (MVLR) | 590,011.23 |
| Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) | 3,535.93 |
| Refunded bond proceeds | | |
| Premium on refunded bonds | | |
| Less: | |
| Payment of Debt Principal (SBE Capital Outlay Bonds) | 571,000.00 |
| Interest on Debt (SBE Capital Outlay Bonds) | 13,300.00 |
| Other Services (Admin Charges - SBA) | 425.60 |
| Payments to refunded bonds escrow agent | | |
| Dues and fees on refunded bonds (admin and underwriter fees) | | |
| Discount on refunded bonds | | |
| Ending fund balance | 5,372.73 |
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Discounts on Sale of Bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Premium on Sale of Bonds</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

Fund 8 - Debt 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 bond refunding for 2017-2018 fiscal year.

Fund 8 - Debt 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 2017-18 fiscal year.

Fund 8 - Retirement of Indebtedness

| Account # | Description | | |
|-----------|-------------|--------|
| Cash | - | - |
| Accrued Interest Payable | - | - |

No accrued interest for the 2017-2018 fiscal year.

Year-end entries:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>204,061.69</td>
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<tr>
<td>64500</td>
<td>Due from Other Agencies</td>
<td>168.16</td>
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<tr>
<td>68530</td>
<td>Interest</td>
<td>-</td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td>-</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>201,728.00</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>2,501.85</td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

<table>
<thead>
<tr>
<th>Fund 1 - Current Funds - Unrestricted</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>3,072.00</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>3,072.00</td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

Fund 8 - Retirement of Indebtedness

| Account # | Description | | |
|-----------|-------------|--------|
| 69000 | Payment of Debt Principal (SBE Capital Outlay Bonds) | - | - |
| 68530 | Interest on Debt (SBE Capital Outlay Bonds) | - | - |
| 64500 | SBA Sinking Fund Administration Fees | - | - |
| 42210 | Revenue - License Tag Fees Appropriation (MVLR) | - | - |
| 48100 | SBA Sinking Fund Earnings | - | - |
| 102XX | Investments - Cash Equivalent (SBA) | - | - |

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 8 - Retirement of Indebtedness:

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 | - |
### Entries resulting from bond issuance and refunding:

#### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Sale of Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Bonds</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

#### Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

#### Fund 8 - Debt Service Advance Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash with Fiscal/Service Agents</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

#### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

### Year-end entries:

#### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>65,762.07</td>
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<tr>
<td>64500</td>
<td>Due from Other Agencies</td>
<td>54.19</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>65,010.00</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>806.26</td>
<td></td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable - Prior Year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>CO&amp;DS Distributed</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Interest on Undistributed CO&amp;DS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.

#### Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>990.00</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>990.00</td>
<td></td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

#### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Payments to Refunding Bond Escrow</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash with Fiscal/Service Agents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

- 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
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Sale of Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Bonds</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>113,582.83</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Due from Other Agencies</td>
<td>486.10</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

Reconciliation of activity in Fund 8 - Retirement of Indebtedness:

Beginning fund balance as provided in prior school year

23,850.58

Plus:

Revenue - License Tag Fees Appropriation (MVLR) 476,282.98
Revenue - Interest and Dividends (MVLR) 2,854.36
Refunded bond proceeds
Accrued Interest Payable
Premium on refunded bonds

Less:

Payment of Debt Principal (SBE Capital Outlay Bonds) 440,000.00
Interest on Debt (SBE Capital Outlay Bonds) 47,300.00
Accrued Interest Payable
Premium on refunded bonds
Payments to refunded bonds escrow agent
Discount on refunded bonds

Ending fund balance

15,344.36

For Fiscal Year 2017-2018
Daytona State College
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Discounts on Sale of Bonds</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Bonds</td>
<td>-</td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

Fund 8 - Debt 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 bond refunding for 2017-2018 fiscal year.

Fund 8 - Debt 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 2017-18 fiscal year.

Fund 8 - Retirement of Indebtedness

| Account # | Description | |
|---------------------------|---------------------------|
| Cash | - |
| Accrued Interest Payable | - |

No accrued interest for the 2017-2018 fiscal year.

Year-end entries:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>288,841.31</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>363.26</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>283,800.19</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>5,404.38</td>
</tr>
</tbody>
</table>

To record COMDS disbursements, investment earnings, and treasury fees.

<table>
<thead>
<tr>
<th>Fund 8 - Retirement of Indebtedness</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>97,000.00</td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>43,712.63</td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>109.62</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>1,082,453.86</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>910.72</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>4,612.52</td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

Beginning fund balance as provided in prior school year: 1,097,851.25

Plus:
- Revenue - License Tag Fees Appropriation (MVLR): 151,963.81
- Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings): 910.72
- Refunded bond proceeds: -
- Premium on refunded bonds: -

Less:
- Payment of Debt Principal (SBE Capital Outlay Bonds): 97,000.00
- Interest on Debt (SBE Capital Outlay Bonds): 43,712.63
- SBA Sinking Fund Administration Fees: 109.62
- Payments to refunded bonds escrow agent: 1,082,453.86
- Dues and fees on refunded bonds (admin and underwriter fees): -
- Discount on refunded bonds: -

Ending fund balance: 27,449.67
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund 7 - Unexpended Plant</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>366,744.89</td>
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<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>912.75</td>
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<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>354,978.27</td>
<td>13,579.37</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>13,579.37</td>
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</tr>
</tbody>
</table>

Year-end entries:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund 7 - Unexpended Plant</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>16,674.00</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>16,674.00</td>
<td></td>
</tr>
</tbody>
</table>

Reconciliation of activity in Fund 8 - Retireme...
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discounts on Sale of Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No new money bond issues for the 2017-2018 fiscal year.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund 8 - Debt Service Current Bond Refunding</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No current bond refunding for 2017-2018 fiscal year.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund 8 - Debt Service Advance Bond Refunding</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>Cash with Fiscal/Service Agents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No advance bond refunding for the 2017-18 fiscal year.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund 8 - Retirement of Indebtedness</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No accrued interest for the 2017-2018 fiscal year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Year-end entries:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>33,080.31</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>27.26</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>32,702.00</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividend Earnings (Interest Earned on MVLR Withheld)</td>
<td>405.57</td>
</tr>
<tr>
<td>To record CO&amp;DS disbursements, investment earnings, and treasury fees.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable - Prior Year</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>CO&amp;DS Distributed</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Interest On Undistributed CO&amp;DS</td>
<td></td>
</tr>
<tr>
<td>To record PY Deferred Revenues - Unavailable, CO&amp;DS disbursements, and investment earnings.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund 1 - Current Funds - Unrestricted</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>498.00</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>498.00</td>
</tr>
<tr>
<td>To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund 8 - Retirement of Indebtedness</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td></td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reconciliation of activity in Fund 8 - Retirement of Indebtedness:

Beginning fund balance as provided in prior school year |

Plus:

Revenue - License Tag Fees Appropriation (MVLR) |

Revenue - Interest and Dividend Earnings (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 |
Entries resulting from bond issuance and refunding:

**Fund 7 - Unexpended Plant**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>145,075.11</td>
<td>201</td>
</tr>
<tr>
<td>10100</td>
<td>Due from Other Agencies</td>
<td>119.55</td>
<td>119.55</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>145,075.11</td>
<td>201</td>
</tr>
<tr>
<td>64500</td>
<td>Due from Other Agencies</td>
<td>119.55</td>
<td>119.55</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
<td>201</td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>143,416.00</td>
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<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>1,778.66</td>
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</table>

**Fund 8 - Debt Service Current Bond Refunding**

<table>
<thead>
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<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td></td>
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<tr>
<td>10100</td>
<td>Due from Other Agencies</td>
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<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
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<tr>
<td>64500</td>
<td>Due from Other Agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
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<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
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<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
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</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
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</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
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<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
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**Fund 8 - Debt Service Advance Bond Refunding**

<table>
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<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
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<tr>
<td>10100</td>
<td>Due from Other Agencies</td>
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<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Due from Other Agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
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<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
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</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
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</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
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</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
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<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
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**Fund 8 - Retirement of Indebtedness**

<table>
<thead>
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<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
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<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td></td>
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</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td></td>
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</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
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<td></td>
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<tr>
<td>64500</td>
<td>Payments to Refunding Bond Escrow</td>
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<td></td>
</tr>
<tr>
<td>64500</td>
<td>Accrued Interest Payable</td>
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</tr>
<tr>
<td>64500</td>
<td>Cash with Fiscal/Service Agents</td>
<td></td>
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</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
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</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
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</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reconciliation of activity in Fund 8 - Retirement of Indebtedness:

<table>
<thead>
<tr>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
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</tr>
<tr>
<td>Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refunded bond proceeds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on refunded bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Services (Admin Charges - SBA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments to refunded bonds escrow agent</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and fees on refunded bonds (admin and underwriter fees)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discount on refunded bonds</td>
<td></td>
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</table>

Year-end entries:

**Fund 7 - Unexpended Plant**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
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<td>2,184.00</td>
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<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>2,184.00</td>
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</table>

**Fund 1 - Current Funds - Unrestricted**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
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<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Payments to Refunding Bond Escrow</td>
<td></td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Accrued Interest Payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Cash with Fiscal/Service Agents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
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</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
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</tr>
</tbody>
</table>

Reconciliation of activity in Fund 8 - Retirement of Indebtedness:

<table>
<thead>
<tr>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refunded bond proceeds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on refunded bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Services (Admin Charges - SBA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments to refunded bonds escrow agent</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and fees on refunded bonds (admin and underwriter fees)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discount on refunded bonds</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Ending fund balance: -
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>305,467.24</td>
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<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>544.89</td>
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<tr>
<td>68530</td>
<td>Interest</td>
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<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>297,905.55</td>
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<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>8,106.58</td>
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</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable - Prior Year</td>
<td></td>
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<tr>
<td>42210</td>
<td>CO&amp;DS Distributed</td>
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<tr>
<td>48100</td>
<td>Interest on Undistributed CO&amp;DS</td>
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<td></td>
</tr>
</tbody>
</table>

To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.

Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>9,954.00</td>
<td>9,954.00</td>
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<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>6,384.21</td>
<td></td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>330,000.00</td>
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<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>34,000.00</td>
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<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>256.61</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>355,740.45</td>
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</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td>2,131.95</td>
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</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>6,384.21</td>
<td></td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

Beginning fund balance as provided in prior school year | 17,146.66 |
Plus: | |
Revenue - License Tag Fees Appropriation (MVLR) | 355,740.45 |
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) | 2,131.95 |
Refunded bond proceeds | |
Premium on refunded bonds | |
Less: | |
Payment of Debt Principal (SBE Capital Outlay Bonds) | 330,000.00 |
Interest on Debt (SBE Capital Outlay Bonds) | |
Other Services (Admin Charges - SBA) | 256.61 |
Payments to refunded bonds escrow agent | |
Discount on refunded bonds (admin and underwriter fees) | |
Ending fund balance | 10,762.45 |
Entries resulting from bond issuance and refunding:

<table>
<thead>
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<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Sale of Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Bonds - SBE/COBI Bonds</td>
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</tr>
<tr>
<td></td>
<td>Premium on Sale of Bonds</td>
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</table>

No new money bond issues for the 2017-2018 fiscal year.

<table>
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<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td></td>
<td>Cash</td>
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<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
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<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
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<td></td>
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<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
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</table>

No current bond refunding for 2017-2018 fiscal year.

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
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</table>

No advance bond refunding for the 2017-18 fiscal year.

<table>
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<th>Description</th>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td></td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
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</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

Year-end entries:

<table>
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<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>512,385.69</td>
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<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
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<tr>
<td>68530</td>
<td>Interest</td>
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</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
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<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>504,901.49</td>
<td>8,023.51</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>8,023.51</td>
<td></td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable - Prior Year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>CO&amp;DS Distributed</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Interest on Undistributed CO&amp;DS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>9,852.00</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>9,852.00</td>
<td></td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>110,000.00</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>34,850.00</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>102.46</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>142,046.51</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td>851.28</td>
<td></td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>2,054.67</td>
<td></td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning fund balance as provided in prior school year</td>
<td>17,533.23</td>
</tr>
<tr>
<td>Plus:</td>
<td></td>
</tr>
<tr>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>142,046.51</td>
</tr>
<tr>
<td>Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)</td>
<td>851.28</td>
</tr>
<tr>
<td>Refunded bond proceeds</td>
<td></td>
</tr>
<tr>
<td>Premium on refunded bonds</td>
<td></td>
</tr>
<tr>
<td>Less:</td>
<td></td>
</tr>
<tr>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>110,000.00</td>
</tr>
<tr>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>50.90</td>
</tr>
<tr>
<td>Other Services (Admin Charges - SBA)</td>
<td>102.46</td>
</tr>
<tr>
<td>Payments to refunded bonds escrow agent</td>
<td></td>
</tr>
<tr>
<td>Dues and fees on refunded bonds (admin and underwriter fees)</td>
<td></td>
</tr>
<tr>
<td>Discount on refunded bonds</td>
<td></td>
</tr>
<tr>
<td>Ending fund balance</td>
<td>15,478.56</td>
</tr>
</tbody>
</table>
### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
</tr>
<tr>
<td>27XXX</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable - Prior Year</td>
</tr>
<tr>
<td>42210</td>
<td>CO&amp;DS Distributed</td>
</tr>
<tr>
<td>48100</td>
<td>Interest on Undistributed CO&amp;DS</td>
</tr>
</tbody>
</table>

#### Year-end entries:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
</tr>
</tbody>
</table>

### Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
</tr>
<tr>
<td>44500</td>
<td>SBA Sinking Fund Administration Fees</td>
</tr>
<tr>
<td>27XXX</td>
<td>Revenue - Cash with Fiscal/Service Agents</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
</tr>
</tbody>
</table>

#### Reconciliation of activity in Fund 8 - Retiremet of Indebtedness:

- Starting fund balance as provided in prior school year
- 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
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>76,325.74</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>103.79</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>74,885.42</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>1,544.11</td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

<table>
<thead>
<tr>
<th>Fund 8 - Debt Service Current Bond Refunding</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>48,000.00</td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>2,820.00</td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>35.79</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>49,618.58</td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td>297.36</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>939.85</td>
</tr>
</tbody>
</table>

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 8 - Retiremeent of Indebtedness:

Beginning fund balance as provided in prior year | 1,430.55 |

Plus: Revenue - License Tag Fees Appropriation (MVLR) | 49,618.58 |
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) | 297.36 |
Refunded bond proceeds | - |
Premium on refunded bonds | - |

Less: Payment of Debt Principal (SBE Capital Outlay Bonds) | 48,000.00 |
Interest on Debt (SBE Capital Outlay Bonds) | 2,820.00 |
Other Services (Admin Charges - SBA) | 35.79 |
Payments to refunded bonds escrow agent | - |
Dues and fees on refunded bonds (admin and underwriter fees) | - |
Discount on refunded bonds | - |

Ending fund balance | 580.70 |
Entries resulting from bond issuance and refunding:

### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Due to other agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

### Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Due to other agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

### Fund 8 - Debt Service Advance Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Due to other agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Due to other agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

### Year-end entries:

#### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>247,504.50</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>203.97</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>244,647.00</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>3,034.47</td>
<td></td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

#### Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>3,726.00</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>3,726.00</td>
<td></td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

#### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To record debt service payments, MVLR witheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.

### Reconciliation of activity in Fund 8 - Retirement of Indebtedness:

- Beginning fund balance as provided in prior school year
- 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
### Entries resulting from bond issuance and refunding:

#### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Fund 8 - Debt Service Advance Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Year-end entries:

#### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>1,526,974.90</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Due from Other Agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td>1,379.15</td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>1,597,835.96</td>
<td>20,518.09</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>25,194.00</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>25,194.00</td>
<td></td>
</tr>
</tbody>
</table>

#### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>141,000.00</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>9,100.00</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>105.73</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>146,570.04</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td>878.39</td>
<td></td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>2,707.30</td>
<td></td>
</tr>
</tbody>
</table>

#### Reconciliation of activity in Fund 8 - Retirement of Indebtedness:

- **Beginning fund balance as provided in prior school year:** 4,611.45
- **Plus:**
  - Revenue - License Tag Fees Appropriation (MVLR) 146,570.04
  - Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) 878.39
  - Refunded bond proceeds -
  - Premium on refunded bonds -
- **Less:**
  - Payment of Debt Principal (SBE Capital Outlay Bonds) 141,000.00
  - Interest on Debt (SBE Capital Outlay Bonds) 105.73
  - Payments to refunded bonds escrow agent -
  - Dues and fees on refunded bonds (admin and underwriter fees) -
  - Discount on refunded bonds -
- **Ending fund balance:** 1,854.15
## Entries resulting from bond issuance and refunding:

### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Sale of Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Bonds</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

### Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

### Fund 8 - Debt Service Advance Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

## Year-end entries:

### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>44,491.03</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>36.65</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>43,982.22</td>
<td>545.47</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

### Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>669.78</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td>669.78</td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Payments to Refunding Bond Escrow</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash with Fiscal/Service Agents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

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
### Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Account #</strong></td>
<td><strong>Description</strong></td>
<td><strong>Amount</strong></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>190,132.68</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>176.70</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>187,680.48</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>2,628.90</td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

### Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Fund 8 - Debt Service Current Bond Refunding</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Account #</strong></td>
<td><strong>Description</strong></td>
<td><strong>Amount</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

### Fund 8 - Debt Service Advance Bond Refunding

<table>
<thead>
<tr>
<th>Fund 8 - Debt Service Advance Bond Refunding</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Account #</strong></td>
<td><strong>Description</strong></td>
<td><strong>Amount</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Fund 8 - Retirement of Indebtedness</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Account #</strong></td>
<td><strong>Description</strong></td>
<td><strong>Amount</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

### Year-end entries:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Account #</strong></td>
<td><strong>Description</strong></td>
<td><strong>Amount</strong></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>190,132.68</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>3,228.00</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>3,228.00</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)</td>
<td></td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

### Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Fund 1 - Current Funds - Unrestricted</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Account #</strong></td>
<td><strong>Description</strong></td>
<td><strong>Amount</strong></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>3,228.00</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>3,228.00</td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Fund 8 - Retirement of Indebtedness</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Account #</strong></td>
<td><strong>Description</strong></td>
<td><strong>Amount</strong></td>
</tr>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>17,000.00</td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>7,720.00</td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>17.52</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>4,291.52</td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td>145.58</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>300.42</td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

| Beginning fund balance as provided in prior school year | 3,872.84 |
| Plus: | |
| Revenue - License Tag Fees Appropriation (MVLR) | 24,291.52 |
| Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) | 145.58 |
| Refunded bond proceeds | |
| Premium on refunded bonds | |
| Less: | |
| Payment of Debt Principal (SBE Capital Outlay Bonds) | 17,000.00 |
| Interest on Debt (SBE Capital Outlay Bonds) | 7,720.00 |
| Other Services (Admin Charges - SBA) | 52 |
| Payments to refunded bonds escrow agent | |
| Dues and fees on refunded bonds (admin and underwriter fees) | |
| Discount on refunded bonds | |
| Ending fund balance | 3,572.42 |
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Due and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Due and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Discounts on Sale of Bonds</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Bonds</td>
<td>-</td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

<table>
<thead>
<tr>
<th>Fund 8 - Debt Service Current Bond Refunding</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Due and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Due and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

<table>
<thead>
<tr>
<th>Fund 8 - Debt Service Advance Bond Refunding</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash with Fiscal/Service Agents</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Due and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Due and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

<table>
<thead>
<tr>
<th>Fund 8 - Retirement of Indebtedness</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>C9900</td>
<td>Cash</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable</td>
<td>-</td>
</tr>
</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

Year-end entries:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Due from Other Agencies</td>
<td>-</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>-</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td>-</td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td>-</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>-</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>To record COMDS disbursements, investment earnings, and treasury fees.</td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable - Prior Year</td>
<td>-</td>
</tr>
<tr>
<td>42210</td>
<td>COMDS Distributed</td>
<td>-</td>
</tr>
<tr>
<td>48100</td>
<td>Interest on Undistributed COMDS</td>
<td>-</td>
</tr>
</tbody>
</table>

To record PY Deferred Revenues - Unavailable, COMDS disbursements, and investment earnings.

<table>
<thead>
<tr>
<th>Fund 1 - Current Funds - Unrestricted</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>-</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>-</td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td>-</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>-</td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

<table>
<thead>
<tr>
<th>Fund 8 - Retirement of Indebtedness</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>-</td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>67,670.00</td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>352.63</td>
</tr>
<tr>
<td></td>
<td>Payments to Refunding Bond Escrow</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Cash with Fiscal/Service Agents</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>488,858.52</td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td>-</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>8,234.39</td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

<table>
<thead>
<tr>
<th>Beginning fund balance as provided in prior school year</th>
<th>34,034.89</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plus:</td>
<td></td>
</tr>
<tr>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>488,858.52</td>
</tr>
<tr>
<td>Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)</td>
<td>2,929.72</td>
</tr>
<tr>
<td>Refunded bond proceeds</td>
<td>-</td>
</tr>
<tr>
<td>Premium on refunded bonds</td>
<td>-</td>
</tr>
<tr>
<td>Less:</td>
<td></td>
</tr>
<tr>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>432,000.00</td>
</tr>
<tr>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>67,670.00</td>
</tr>
<tr>
<td>Other Services (Admin Charges - SBA)</td>
<td>352.63</td>
</tr>
<tr>
<td>Payments to refunded bonds escrow agent</td>
<td>-</td>
</tr>
<tr>
<td>Dues and fees on refunded bonds (admin and underwriter fees)</td>
<td>-</td>
</tr>
<tr>
<td>Discount on refunded bonds</td>
<td>-</td>
</tr>
</tbody>
</table>

Ending fund balance: 25,800.50
## Entries resulting from bond issuance and refunding:

**Fund 7 - Unexpended Plant**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
</tr>
<tr>
<td>Discounts on Sale of Bonds</td>
<td></td>
</tr>
<tr>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Bonds</td>
<td></td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

**Fund 8 - Debt Service Current Bond Refunding**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td></td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

**Fund 8 - Debt Service Advance Bond Refunding**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>Cash with Fiscal/Service Agents</td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td></td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

**Fund 8 - Retirement of Indebtedness**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable</td>
<td></td>
</tr>
</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

### Year-end entries:

**Fund 7 - Unexpended Plant**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
</tr>
<tr>
<td>48100</td>
<td>Interest on Undistributed CO&amp;DS</td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

**Fund 1 - Current Funds - Unrestricted**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

**Fund 8 - Retirement of Indebtedness**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

Beginning fund balance as provided in prior school year 39,522.44

Plus:

- Revenue - License Tag Fees Appropriation (MVLR) 176,395.55
- Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) 1,057.14
- Refunded bond proceeds -
- Premium on refunded bonds -

Less:

- Payment of Debt Principal (SBE Capital Outlay Bonds) 100,000.00
- Interest on Debt (SBE Capital Outlay Bonds) 176,395.55
- Other Services (Admin Charges - SBA) 127.24
- Payments to refunded bonds escrow agent -
- Dues and fees on refunded bonds (admin and underwriter fees) -
- Discount on refunded bonds -

Ending fund balance 37,847.35
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td>Discounts on Sale of Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Premium on Sale of Bonds</td>
<td>-</td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

Fund 8 - Debt Service Advance Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash with Fiscal/Service Agents</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>Accrued Interest Payable</td>
</tr>
</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

Year-end entries:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable - Prior Year</td>
</tr>
<tr>
<td>42210</td>
<td>CO&amp;DS Distributed</td>
</tr>
<tr>
<td>48100</td>
<td>Interest on Undistributed CO&amp;DS</td>
</tr>
</tbody>
</table>

To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.

Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

Beginning fund balance as provided in prior school year: 9,417.32

Plus:
- Revenue - License Tag Fees Appropriation (MVLR): 317,885.19
- Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings): 1,905.08
- Refunded bond proceeds: -
- Premium on refunded bonds: -

Less:
- Payment of Debt Principal (SBE Capital Outlay Bonds): 307,000.00
- Interest on Debt (SBE Capital Outlay Bonds): 18,570.00
- Other Services (Admin Charges - SBA): 229.30
- Payments to refunded bonds escrow agent: -
- Dues and fees on refunded bonds (admin and underwriter fees): -
- Discount on refunded bonds: -

Ending fund balance: 3,408.29
### Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>Cash</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Discounts on Sale of Bonds</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Premium on Sale of Bonds</td>
<td>-</td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

### Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Fund 8 - Debt Service Current Bond Refunding</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

### Fund 8 - Debt Service Advance Bond Refunding

<table>
<thead>
<tr>
<th>Fund 8 - Debt Service Advance Bond Refunding</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>Cash with Fiscal/Service Agents</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Fund 8 - Retirement of Indebtedness</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>Cash</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>Accrued Interest Payable</td>
<td>-</td>
</tr>
</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

### Year-end entries:

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>201,271.77</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>165.87</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td>-</td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td>-</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>198,970.00</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>2,467.64</td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

<table>
<thead>
<tr>
<th>Fund 8 - Retirement of Indebtedness</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable - Prior Year</td>
<td>-</td>
</tr>
<tr>
<td>42210</td>
<td>CO&amp;DS Distributed</td>
<td>-</td>
</tr>
<tr>
<td>48100</td>
<td>Interest on Undistributed CO&amp;DS</td>
<td>-</td>
</tr>
</tbody>
</table>

To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.

### Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Fund 1 - Current Funds - Unrestricted</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>3,030.00</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>3,030.00</td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Fund 8 - Retirement of Indebtedness</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>-</td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>-</td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>-</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>-</td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td>-</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>-</td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

<table>
<thead>
<tr>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning fund balance as provided in prior school year</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Plus:</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Refunded bond proceeds</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Premium on refunded bonds</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

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 | - | - |
Entries resulting from bond issuance and refunding:

### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Discounts on Sale of Bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Bonds</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

### Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

### Fund 8 - Debt Service Advance Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash with Fiscal/Service Agents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

### Year-end entries:

#### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>169,387.14</td>
<td>-</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>139.59</td>
<td>-</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>167,450.00</td>
<td>-</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>2,076.73</td>
<td>-</td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable - Prior Year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>42210</td>
<td>CO&amp;DS Distributed</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>48100</td>
<td>Interest on Undistributed CO&amp;DS</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.

#### Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>2,550.00</td>
<td>-</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>2,550.00</td>
<td>-</td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

#### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Payments to Refunding Bond Escrow</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Cash with Fiscal/Service Agents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

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
### Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund 7</td>
<td><strong>Unexpended Plant</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Cash</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Dues and Fees (issuance costs - underwriter's discount)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Dues and Fees (issuance costs - bond finance/admin charges)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Discounts on Sale of Bonds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Sale of Bonds - SBE/CO&amp;DS Bonds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Premium on Sale of Bonds</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

### Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Miscellaneous Principal/Interest - Current Refunding</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Dues and Fees (issuance costs - underwriter's discount)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Dues and Fees (issuance costs - bond finance/admin charges)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Discounts on Refunding Bonds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Sale of Refunding Bonds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Premium on Sale of Refunding Bonds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Accrued Interest Payable (Sinking Fund Accruals)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

### Fund 8 - Debt Service Advance Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Cash with Fiscal/Service Agents</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Dues and Fees (issuance costs - underwriter's discount)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Dues and Fees (issuance costs - bond finance/admin charges)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Discounts on Refunding Bonds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Sale of Refunding Bonds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Premium on Sale of Refunding Bonds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Accrued Interest Payable (Sinking Fund Accruals)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Cash</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Accrued Interest Payable</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

### Year-end entries:

#### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td><strong>Cash - Cash Disbursements</strong></td>
<td>349,886.19</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td><strong>Other Services (Admin Charges - DOE)</strong></td>
<td></td>
<td>11,634.00</td>
</tr>
<tr>
<td>68530</td>
<td><strong>Interest</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td><strong>Deferred Revenues - Unavailable</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td><strong>Revenue - License Tag Fees Appropriation (MVLR)</strong></td>
<td>341,048.28</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td><strong>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</strong></td>
<td>9,474.77</td>
<td></td>
</tr>
</tbody>
</table>

To record COMDS disbursements, investment earnings, and treasury fees.

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>27XXX</td>
<td><strong>Deferred Revenues - Unavailable - Prior Year</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td><strong>COMDS Distributed</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td><strong>Interest on Undistributed COMDS</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To record PY Deferred Revenues - Unavailable, COMDS disbursements, and investment earnings.

### Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td><strong>Other Services (Admin Charges - DOE)</strong></td>
<td>11,634.00</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td><strong>Revenue - License Tag Fees Appropriation (MVLR)</strong></td>
<td>91,425.00</td>
<td>330.07</td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td><strong>Payment of Debt Principal (SBE Capital Outlay Bonds)</strong></td>
<td>340,000.00</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td><strong>Interest on Debt (SBE Capital Outlay Bonds)</strong></td>
<td>91,425.00</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td><strong>SBA Sinking Fund Administration Fees</strong></td>
<td>305.07</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Payments to Refunding Bond Escrow</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Accrued Interest Payable</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td><strong>Revenue - License Tag Fees Appropriation (MVLR)</strong></td>
<td>422,917.72</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td><strong>SBA Sinking Fund Earnings</strong></td>
<td>2,534.54</td>
<td></td>
</tr>
<tr>
<td>102XX</td>
<td><strong>Investments - Cash Equivalent (SBA)</strong></td>
<td>6,277.81</td>
<td></td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

- **Beginning fund balance as provided in prior school year**: 45,882.78
- **Plus**:
  - Revenue - License Tag Fees Appropriation (MVLR): 422,917.72
  - Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings): 2,534.54
- **Less**:
  - Refunded bond proceeds: 91,425.00
  - Premium on refunded bonds: 305.07
- **Ending fund balance**: 39,604.97
<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>343.88</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>412,518.00</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>5,116.08</td>
</tr>
</tbody>
</table>

**Year-end entries:**

<table>
<thead>
<tr>
<th>Fund 7 - Unexpended Plant</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>6,282.00</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>6,282.00</td>
</tr>
</tbody>
</table>

**Fund 8 - Debt Service Current Bond Refunding**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Fund 8 - Debt Service Advance Bond Refunding**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash with Fiscal/Service Agents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Fund 8 - Retirement of Indebtedness**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td></td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
</tr>
</tbody>
</table>

**Reconciliation of activity in Fund 8 - Retirement of Indebtedness:**

**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:**
Entries resulting from bond issuance and refunding:

### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Sale of Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Bonds</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

### Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

### Fund 8 - Debt Service Advance Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash with Fiscal/Service Agents</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accrued Interest Payable</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No accrued interest for the 2017-2018 fiscal year.

#### Year-end entries:

### Fund 7 - Unexpended Plant

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>397,312.41</td>
<td></td>
</tr>
<tr>
<td>64505</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>423.70</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>391,432.62</td>
<td>6,303.49</td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>6,303.49</td>
<td></td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable - Prior Year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>CO&amp;DS Distributed</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Interest on Undistributed CO&amp;DS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.

### Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>7,740.00</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>7,740.00</td>
<td></td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

### Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69005</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>81,000.00</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>28,411.76</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>84.27</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td>116,827.38</td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td></td>
<td>700.15</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
<td>2,054.18</td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

- Beginning fund balance as provided in prior school year: 9,514.40
- Revenue - License Tag Fees Appropriation (MVLR): 116,827.38
- Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings): 700.15
- Refunded bond proceeds: -
- Premium on refunded bonds: -
- Less:
  - Payment of Debt Principal (SBE Capital Outlay Bonds): 81,000.00
  - Interest on Debt (SBE Capital Outlay Bonds): 28,411.76
  - Other Services (Admin Charges - SBA): 84.27
  - Payments to refunded bonds escrow agent: -
  - Dues and fees on refunded bonds (admin and underwriter fees): -
  - Discount on refunded bonds: -

Ending fund balance: 17,545.90
### Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>117,973.16</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>97.22</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>116,624.00</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>1,446.38</td>
<td></td>
</tr>
</tbody>
</table>

### Year-end entries:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>1,776.00</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>1,776.00</td>
<td></td>
</tr>
</tbody>
</table>

### Reconciliation of activity in Fund 8 - Retirement of Indebtedness:

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 -

---

For Fiscal Year 2017-2018
South Florida State College

Entries resulting from bond issuance and refunding:

**Fund 7 - Unexpended Plant**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>-</td>
<td>10100</td>
<td>64500</td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
<td>97.22</td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
<td>64500</td>
<td>68530</td>
</tr>
<tr>
<td>Discounts on Sale of Bonds</td>
<td>-</td>
<td>27XXX</td>
<td>42210</td>
</tr>
<tr>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td>-</td>
<td>48100</td>
<td>48100</td>
</tr>
<tr>
<td>Premium on Sale of Bonds</td>
<td>-</td>
<td>102XX</td>
<td>69000</td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

**Fund 8 - Debt Service Current Bond Refunding**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No current bond refunding for 2017-2018 fiscal year.

**Fund 8 - Debt Service Advance Bond Refunding**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash with Fiscal/Service Agents</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No advance bond refunding for the 2017-18 fiscal year.

**Fund 8 - Retirement of Indebtedness**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>-</td>
<td>69000</td>
<td>68530</td>
</tr>
<tr>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SBA Sinking Fund Administration Fees</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments to Refunding Bond Escrow</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash with Fiscal/Service Agents</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SBA Sinking Fund Earnings</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investments - Cash Equivalent (SBA)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, related fees, and treasury fees.

No accrued interest for the 2017-2018 fiscal year.

**Fund 1 - Current Funds - Unrestricted**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td>1,776.00</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>1,776.00</td>
<td></td>
</tr>
</tbody>
</table>

To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.

**Fund 8 - Retirement of Indebtedness**

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refunded bond proceeds</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on refunded bonds</td>
<td>-</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:**

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 -

---

South Florida State College
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Debit</td>
<td>248,681.43</td>
<td></td>
</tr>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>248,681.43</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td>396.76</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>243,175.39</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)</td>
<td>5,902.80</td>
<td></td>
</tr>
</tbody>
</table>

No new money bond issues for the 2017-2018 fiscal year.

Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Debit</td>
<td>7,248.00</td>
<td>7,248.00</td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>232,776.61</td>
<td></td>
</tr>
<tr>
<td>48110</td>
<td>Interest on Undistributed CO&amp;DS</td>
<td>1,395.03</td>
<td></td>
</tr>
</tbody>
</table>

To record CO&DS disbursements, investment earnings, and treasury fees.

Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>125,000.00</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>110,937.50</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td>167.91</td>
<td></td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>232,776.61</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>SBA Sinking Fund Earnings</td>
<td>1,395.03</td>
<td></td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td>1,933.77</td>
<td></td>
</tr>
</tbody>
</table>

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 8 - Retirement of Indebtedness:

Beginning fund balance as provided in prior school year 55,594.35

Plus:

Revenue - License Tag Fees Appropriation (MVLR) 232,776.61
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) 1,395.03
Refunded bond proceeds 125,000.00
Premium on refunded bonds 167.91

Less:

Payment of Debt Principal (SBE Capital Outlay Bonds) 125,000.00
Interest on Debt (SBE Capital Outlay Bonds) 110,937.50
Other Services (Admin Charges - SBA) 167.91
Payments to refunded bonds escrow agent 232,776.61
Discount on refunded bonds 1,395.03

Ending fund balance 53,660.58
Entries resulting from bond issuance and refunding:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund 7 - Unexpended Plant</td>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discounts on Sale of Bonds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale of Bonds - SBE/COBI Bonds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Bonds</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Fund 8 - Debt Service Current Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous Principal/Interest - Current Refunding</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Fund 8 - Debt Service Advance Bond Refunding

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash with Fiscal/Service Agents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - underwriter's discount)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Fees (issuance costs - bond finance/admin charges)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discounts on Refunding Bonds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale of Refunding Bonds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on Sale of Refunding Bonds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued Interest Payable (Sinking Fund Accruals)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>569,000.00</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td></td>
<td>126,885.00</td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td></td>
<td>491.70</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td>681,645.19</td>
</tr>
<tr>
<td>48100</td>
<td>Sinking Fund Earnings</td>
<td></td>
<td>4,085.09</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
<td>10,646.42</td>
</tr>
</tbody>
</table>

Year-end entries:

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>10100</td>
<td>Cash - Cash Disbursements</td>
<td>411,200.78</td>
<td></td>
</tr>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - State Treasury)</td>
<td></td>
<td>900.60</td>
</tr>
<tr>
<td>68530</td>
<td>Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27XXX</td>
<td>Deferred Revenues - Unavailable</td>
<td>398,702.81</td>
<td>13,398.57</td>
</tr>
</tbody>
</table>

Fund 1 - Current Funds - Unrestricted

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>64500</td>
<td>Other Services (Admin Charges - DOE)</td>
<td></td>
<td>16,452.00</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td>16,452.00</td>
</tr>
</tbody>
</table>

Fund 8 - Retirement of Indebtedness

<table>
<thead>
<tr>
<th>Account #</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>69000</td>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>569,000.00</td>
<td></td>
</tr>
<tr>
<td>68530</td>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td></td>
<td>126,885.00</td>
</tr>
<tr>
<td>64500</td>
<td>SBA Sinking Fund Administration Fees</td>
<td></td>
<td>491.70</td>
</tr>
<tr>
<td>42210</td>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td></td>
<td>681,645.19</td>
</tr>
<tr>
<td>48100</td>
<td>Sinking Fund Earnings</td>
<td></td>
<td>4,085.09</td>
</tr>
<tr>
<td>102XX</td>
<td>Investments - Cash Equivalent (SBA)</td>
<td></td>
<td>10,646.42</td>
</tr>
</tbody>
</table>

Reconciliation of activity in Fund 8 - Retirement of Indebtedness:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning fund balance as provided in prior school year</td>
<td>63,720.02</td>
</tr>
<tr>
<td>Plus:</td>
<td></td>
</tr>
<tr>
<td>Revenue - License Tag Fees Appropriation (MVLR)</td>
<td>881,645.19</td>
</tr>
<tr>
<td>Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)</td>
<td>4,085.09</td>
</tr>
<tr>
<td>Refunded bond proceeds</td>
<td></td>
</tr>
<tr>
<td>Premium on refunded bonds</td>
<td></td>
</tr>
<tr>
<td>Less:</td>
<td></td>
</tr>
<tr>
<td>Payment of Debt Principal (SBE Capital Outlay Bonds)</td>
<td>569,000.00</td>
</tr>
<tr>
<td>Interest on Debt (SBE Capital Outlay Bonds)</td>
<td>126,885.00</td>
</tr>
<tr>
<td>Other Services (Admin Charges - SBA)</td>
<td>491.70</td>
</tr>
<tr>
<td>Payments to refunded bonds escrow agent</td>
<td></td>
</tr>
<tr>
<td>Dues and fees on refunded bonds (admin and underwriter fees)</td>
<td></td>
</tr>
<tr>
<td>Discount on refunded bonds</td>
<td></td>
</tr>
<tr>
<td>Ending fund balance</td>
<td>53,073.60</td>
</tr>
</tbody>
</table>