Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Eastern Florida State College

Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - Del	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Fund 8 - De	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	5		
	tirement of Indebtedness		
Account #	Description Cash	-	
	Accrued Interest Payable		-
No accrued i	interest for the 2023-24 fiscal year.		
Year-end en	ntries:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	394,127.59 16,067.27	
64500	Other Services (Admin Charges - State Treasury)	482.28	
68530	Interest	-	0 750 07
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		2,756.67 398,728.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	9,192.47
To record CO	O&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2023-24 fiscal year.		
	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year		
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies		
27XXX 48100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS		:
27XXX 48100 To reverse p	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue.		:
27XXX 48100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS vior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With	•	:
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27XXX 48100 To reverse p 48100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS brior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies brior year overpayment.		:
27XXX 48100 To reverse p 48100 To reverse p	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	•	
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27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account #	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. rrent Funds - Unrestricted Description	-	
27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Interest of Unrestricted Description Other Services (Admin Charges - DOE)	- - 6,072.00	- - - -
27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. rrent Funds - Unrestricted Description	- - 6,072.00	- - - 6,072.00
27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 To record an	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS brior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies brior year overpayment. Due to Other Agencies Cash - Cash Disbursements viror year underpayment. rrent Funds - Unrestricted <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	- - 6,072.00	6,072.00
27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun <u>Account #</u> 64500 42210 To record an provided in A	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS brior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies viror year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	- - 6,072.00	6,072.00
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27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 64500 64500 42210 42210 42210 42210 42210 43100 102XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - 6,072.00	- - - 6,072.00
27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 64500 64500 42210 42210 42210 42210 42210 43100 102XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies Cash - Cash Disbursements prior year overpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- - - - - - - - - - - - - - - - - - -	- - - 6,072.00
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Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Broward College

Entries resulting from bond issuance and refunding: Debit Cred Fund 7 - Unexpended Plant Account # Description - Cash - - - Dues and Fees (Issuance costs - underwriter's discount) - - Dues and Fees (Issuance costs - underwriter's discount) - - No new money bord issuance costs - underwriter's discount) - - Point - Dues and Fees (Issuance costs - underwriter's discount) - - Dues and Fees (Issuance costs - underwriter's discount) - - Dues and Fees (Issuance costs - underwriter's discount) - - Dues and Fees (Issuance costs - underwriter's discount) - - Decocts on Network (Issuance costs - underwriter's discount) - - Decoct on Network (Issuance costs - underwriter's discount) - - Decoct with Filescal/strinke decists - underwriter's discount) - - Decoct with Filescal/strinke decists - underwriter's discount) - - Decoct with Filescal/strinke decists - underwriter's discount) - - Decoct with Filescal/strinke decists - underwriter's d
Account # Description Ceth
Cash - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - bond finance/admin charges) - Sile of Bonds - Sile of Bonds - Premium on Sale of Bonds - Premium on Sale of Bonds - No new money bond issues for the 2023-24 fiscal year. - Pund 3 - cobk Service Current Bond Refunding - Miscolana counts on Sale of Bonds - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Discourts on Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No current refunding for the 2023-24 fiscal year. - Premium on Sale of Periodic (Sinking Fund Accruals) - Dascourt and Fees (Issuance cost - underwriter's discount) - Dues and Fees (Issuance cost - underwriter's discount) - Dues and Fees (Issuance cost - underwriter's discount) - Dascourt (atherest Payable fonds)
Cash - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - bond finance/admin charges) - Sile of Bonds - Sile of Bonds - Premium on Sale of Bonds - Premium on Sale of Bonds - No new money bond issues for the 2023-24 fiscal year. - Pund 3 - cobk Service Current Bond Refunding - Miscolana counts on Sale of Bonds - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Discourts on Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No current refunding for the 2023-24 fiscal year. - Premium on Sale of Periodic (Sinking Fund Accruals) - Dascourt and Fees (Issuance cost - underwriter's discount) - Dues and Fees (Issuance cost - underwriter's discount) - Dues and Fees (Issuance cost - underwriter's discount) - Dascourt (atherest Payable fonds)
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Account # Description Dues and Fees (Issuance costs - underwrite's discount) - Dues and Fees (Issuance costs - bond finance/admin charges) - Dues and Fees (Issuance costs - bond finance/admin charges) - Sale of Refunding Bonds - Premium on Sale of Refunding Fund Accruals) - No current refunding for the 2023-24 fiscal year. - Find 3 - Debt Service Advance Bond Refunding - Dues and Fees (Issuance cost - underwriter's discount) - Dues and Fees (Issuance cost - underwriter's discount) - Dues and Fees (Issuance cost - underwriter's discount) - Dues and Fees (Issuance cost - underwriter's discount) - Dues and Fees (Issuance cost - underwriter's discount) - Dues and Fees (Issuance cost - underwriter's discount) - Dues and Fees (Issuance cost - bond finance/admin charges) - No advance bond refunding fort the 2023-24 fiscal year. - Fund 3 - Edit/ement of Indebtedness - Account if Description - - Cash - - Maccount if Description - - 10100 Cash - Cash Disbursements
Miscelanova Principal/Interest - Current Refunding - Dues and Fees (Issuance costs - bond finance/admin charges) - Discourts on Refunding Bonds - Sale of Refunding Bonds - No current refunding for the 2023-24 fiscal year. - Fund 8 - Debt Service Advance Bond Refunding Bonds - No current refunding for the 2023-24 fiscal year. - Fund 8 - Debt Service Advance Bond Refunding Donds - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - bond finance/admin charges) - Dues and Fees (Issuance costs - bond finance/admin charges) - Dues and Fees (Issuance costs - bond finance/admin charges) - Discounts on Refunding Bonds - Sale of Refunding Bonds - Accrued Interest Payable (Ginking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. - Fund 8 - Retirement of Indebtedness - Account II Description - Cash therest Payable - No accrued interest Payable - No accrued interest Payable - Peremiter -
Dues and Fees (Issuance costs - bond finance/admin charges) - Sale of Refunding Bonds - Premium on Sale of Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No current refunding for the 2023-24 fiscal year. Fund 3 - Debt Service Advance Bond Refunding Accrued Interest Payable (Sinking Fund Accruals) - 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 - Dues and Fees (Issuance costs - bond finance/admin charges) - Discounts on Refunding Bonds - Sale of Refunding Bonds - Premium on Sale of Refunding Bonds - Premium on Sale of Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. Fund 3 - Refurement of Indebtedness Accrued Interest Payable - No accrued Payable - No accrued Interest Payable - No accrued Interest Pa
Discounts on Refunding Bonds . Sale of Refunding Bonds . Accrued Interest Payable (Sinking Fund Accruals) . No current refunding for the 2023-24 fiscal year. . Fund 5 - Debt Service Advance Bond Refunding . Description . Oute and Fees (Issuance costs - underwifter's discount) . Dues and Fees (Issuance costs - underwifter's discount) . Sale of Refunding Bonds . Sale of Refunding Bonds . Sale of Refunding Bonds . Accruation Interest Payable (Sinking Fund Accruals) . Accruation Interest Payable (Sinking Fund Accruals) . Accruation Interest Payable (Sinking Fund Accruals) . Accruating Description . Cash . . Accruating Description . . Casount # Description . 10100 Cash Disbursements .778,802.52 27,805.35 .27,805.35 . 64500 Other Agencies . . 27XXX Deferred Revenues - Interest and Dividends (Interest Earned on MVLR Withteld) .
Sale of Refunding Bonds
Accrued Interest Payable (Sinking Fund Accruals)
No current refunding for the 2023-24 fiscal year. Fund 3 - Debt Service Advance Bond Refunding Account.# Description Dues and Fees (Issuance costs - underwitter's discount) . Dues and Fees (Issuance costs - underwitter's discount) . Dues and Fees (Issuance costs - underwitter's discount) . Sale of Refunding Bonds . Premium on Sale of Refunding Bonds . Account in Continue of Indebtedness . Accound Interest Payable . No advance bond refunding for the 2023-24 fiscal year. . Fund 8 - Retirement of Indebtedness . Accound Interest Payable . No accrued interest Payable . No accrued interest Payable . No accrued interest for the 2023-24 fiscal year. . Year-end entrites: Debit Credit Eucl 7 - Unexpended Plant . . Account II Description . . 10100 Cash . . 27XXX Deferred Revenues - Unavailable . . 27XXX Deferred Revenues - Unavailable - Prior Year .
Account # Description Cash with Fiscal/Service Agents - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - bond finance/admin charges) - Discourts on Refunding Bonds - Sale of Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. - Fund 3. Retirement of Indebtedness - Accrued Interest Payable (Sinking Fund Accruals) - No acture of Interest For the 2023-24 fiscal year. - Year-end entries: Debit Credit Accrued Interest For the 2023-24 fiscal year. - - Year-end entries: Debit Credit Fund 7Unexpended Plant - - - Account # Description - - - 10100 Cash - Cash Disbursements 778,802.52 - - 27XXX Deferred Revenues - Unavailable - 1,631.9 - 27XXX Deferred Revenues - Unavailable - Prior Year - - - - 27XXX Deferred Revenues
Cash with Fiscal/Service Agents - 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 2023-24 fiscal year. - Fund 8 - Retirement of Indebtedness - Accrued Interest Payable (Sinking Fund Accruals) - No accrued interest for the 2023-24 fiscal year. - Year-end entries: Debit Credit Fund 7 - Unexpended Plant - - Account # Description - 10100 Cash - Cash Disbursements 27,805,55 64500 Other Services (Admin Charges - State Treasury) 948,35 98530 Interest - 27XXX Deferred Revenues - Unavailable - 10100 Revenue - License Tag Fees Appropriation (MVLR) 784,060.0 48100 Interest and Dividends (Interest Earned on MVLR WithHeld) 21,864.8 10100 Cash - Cash Disbursements - 10100 Cash - Cas
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 2023-24 fiscal year. Fund 3 - Retirement of Indebtedness Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. Year-end entries: Debit Cash Accrued Interest Payable (Sinking Fund Accruals) - No accrued Interest Payable (Sinking Fund Accruals) - No accrued Interest Fayable (Sinking Fund Accruals) - No accrued Interest Fayable - No accrued Interest Fayable - No accrued Interest For the 2023-24 fiscal year. Year-end entries: Debit Credit fund 7 - Unexpended Plant Accrued Interest For the 2023-24 fiscal year. Account # Description Cash - Cash Disbursements 778,802.52 Due from Other Agencies 27,805.95 G4500 Other Services (Admin Charges - State Treasury) 948.36 G6553 Interest To record CO&DS disbursements and Dividends (Interest Earned on MVLR Withheld) 21,864.8 To record CO&DS disbursements investment earnings, treasury fees, and deferred Revenue - Unexailable - Prior Year - Due from Other Agencies - To reverse prior year receivable/deferred revenue. 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 21,864.8 To record CO&DS disbursements investment earnings, treasury fees, and deferred Revenues to the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year - Due from Other Agencies - To reverse prior year undergament. Due tom Other Agencies - To reverse prior year undergament. Account # Description Other Eavinces (Admin Charges - DOE) 11,940.00 To record accounts withheld from MVLR for actual administration fees as provided in Atrick XII, Section 9, Subsection (d) of the Fioria Constitution. Fund 3 - Retirement of Indebtedness Account # Description (d) Deb Principal (SBE Capital Outlay Bonds) -
Dues and Fees (Issuance costs - bond finance/admin charges) - Discourts on Refunding Bonds - Sale of Refunding Bonds - Accound Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. - Fund 8 - Retirement of Indebtedness - Account # Description Cash - Accound interest for the 2023-24 fiscal year. - Year-end entries: Debit Creat Account # Description - 10100 Cash - Account # Description - 10100 Cash - Cash Disbursements 778,802.52 Due from Other Agencies 27,805.95 64500 Other Services (Admin Charges - State Treasury) 948.36 68530 Interest - 27XXX Deferred Revenues - Unavailable - 10 record CO&DS disbursements, investment amings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - - 10 reverse prior year overpayment. - - - 27XXX
Discounts on Refunding Bonds - Sale of Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. - Fund 8 - Retirement of Indebtedness - Account # Description Cash - Accrued Interest Payable - No advance bond refunding Plant - Accrued Interest For the 2023-24 fiscal year. - Year-end entries: Debit Credi Fund 7 - Unexpended Plant - - Account # Description - - 10100 Cash - Cash Disbursements 778,802.52 - 277XX Deferred Revenues - Unavailable 1,631.9 - 277XX Deferred Revenues - Unavailable 1,631.9 - 277XX Deferred Revenues - Interest and Dividends (Interest Earned on MVLR Withheld) 21,864.8 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue - Interest and Dividends (Interest Earned on MVLR Withheld) - 27XXX Deferred Revenues - Interest CO&DS - - 48100 Interest on Undistributed CO&DS <td< td=""></td<>
Premium on Sale of Refunding Bonds
Accurate Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. - Account # Description Cash - Account # Description Cash - No accrued interest for the 2023-24 fiscal year. - Year-end entries: Debit Creat Account # Description Cash - 10100 Cash - - Account # Description Due from Other Agencies 27,805.95 - 64500 Other Services (Admin Charges - State Treasury) 948.36 - - 727XXX Deferred Revenues - Unavailable 1,631.9 - - - 227XXX Deferred Revenues - Unavailable - Prior Year -
No advance bond refunding for the 2023-24 fiscal year. Fund 8 - Retirement of Indebtedness Account # Description Cash Accrued Interest Payable Accrued Interest Payable No accrued interest for the 2023-24 fiscal year. Debit Cred Year-end entries: Debit Cred Eund 7 - Unexpended Plant Zecount # Description 10100 Cash - Cash Disbursements 778,802.52 Due from Other Agencies 27,805.95 64500 Other Services (Admin Charges - State Treasury) 948.36 68530 168530 27XXX Deferred Revenues - Unavailable 1,631.9 784,060.0 21,864.8 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. 21,864.8 24100 1684.9 21,864.8 27XXX Deferred Revenues - Unavailable - Prior Year -
Account # Description Cash - Accrued Interest Payable - No accrued interest for the 2023-24 fiscal year. - Year-end entries: Debit Credit Fund 7 - Unexpended Plant - Account # Description - 10100 Cash - Cash Disbursements 778,802.52 Due from Other Agencies 27,805.95 64500 Other Services (Admin Charges - State Treasury) 948.36 68530 Interest - 27XXX Deferred Revenues - Unavailable - 27XXX Deferred Revenues - Unavailable (Interest Earned on MVLR Withheld) 21,864.8 To record CO&BDS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year - 7b reverse prior year receivable/deferred revenue. - - 48100 Interest and Dividends (Interest Earned on MVLR Withh - 10100 Cash - Cash Disbursements - 1010 Cash - Cash Disbursements - 10100 Cash - Cash Disbursements - 10100
Cash - Accrued Interest for the 2023-24 fiscal year. Year-end entries: Debit Credit Fund 7 - Unexpended Plant Account # Description T78,802.52 Due from Other Agencies 27,805.95 54500 G4500 Other Services (Admin Charges - State Treasury) 948.36 G68530 Interest 1,631.9 27XXX Deferred Revenues - Unavailable 1,631.9 27XXX Deferred Revenues - Unavailable 1,631.9 42210 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 21,864.8 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 48100 Interest on Undistributed CO&DDS - To reverse prior year receivable/deferred revenue. - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Witht - - Due from Other Agencies - - To reverse prior year overpayment. - - <
Accrued Interest Payable - No accrued interest for the 2023-24 fiscal year.
No accrued interest for the 2023-24 fiscal year. Year-end entries: Debit Credit Fund 7 - Unexpended Plant
Year-end entries: Debit Credit Fund 7 - Unexpended Plant Account # Description 10100 Cash - Cash Disbursements 778,802.52 Due from Other Agencies 27,805.95 64500 Other Services (Admin Charges - State Treasury) 948.36 68530 Interest 1,631.9 27XXX Deferred Revenues - Unavailable 1,631.9 42210 Revenue - License Tag Fees Appropriation (MVLR) 784,060.0 48100 Revenue - License Tag Fees Appropriation (MVLR) 784,060.0 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 21,864.8 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year - Due from Other Agencies - - 48100 Interest and Dividends (Interest Earned on MVLR Withf - Due to Other Agencies - - 10100 Cash - Cash Disbursements - - 10100 Cash - Cash Disbursements - - 10100 Cash - Cash Disbursements -
Fund 7 - Unexpended Plant Account # Description 10100 Cash - Cash Disbursements 778,802.52 Due from Other Agencies 27,805.95 64500 Other Services (Admin Charges - State Treasury) 948,36 68530 Interest - 27XXX Deferred Revenues - Unavailable 1,631.9 42210 Revenue - License Tag Fees Appropriation (MVLR) 784,060.0 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 21,864.8 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year - - Due from Other Agencies - - - To reverse prior year receivable/deferred revenue. - - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Witht - - - Due from Other Agencies - - - To reverse prior year overpayment. - - - Due to Other Agencies - - - 1000 Cash - Cash Disbursements
Account # Description 10100 Cash - Cash Disbursements 778,802.52 Due from Other Agencies 27,805.95 64500 Other Services (Admin Charges - State Treasury) 948.36 68530 Interest - 27XXX Deferred Revenues - Unavailable 1,631.9 42210 Revenue - License Tag Fees Appropriation (MVLR) 784,060.0 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 21,864.8 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year - Due from Other Agencies - - 48100 Interest on Undistributed CO&DS - To reverse prior year receivable/deferred revenue. - - Vietor Other Agencies - - To reverse prior year overpayment. - - Due toro Other Agencies - - To reverse prior year underpayment. - - Fund 1 - Current Funds - Unrestricted - - Account # Description - <td< td=""></td<>
10100 Cash - Cash Disbursements 778,802.52 Due from Other Agencies 27,805.95 64500 Other Services (Admin Charges - State Treasury) 948.36 68530 Interest - 27XXX Deferred Revenues - Unavailable 1,631.9 42210 Revenue - License Tag Fees Appropriation (MVLR) 784,060.0 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 21,864.8 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year - Due from Other Agencies - - To reverse prior year receivable/deferred revenue. - - 48100 Interest and Dividends (Interest Earned on MVLR Withit) - Due from Other Agencies - - To reverse prior year receivable/deferred revenue. - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withit) - Due from Other Agencies - - To reverse prior year overpayment. - - Due to Other Agencies - - <
Due from Other Agencies 27,805.95 64500 Other Services (Admin Charges - State Treasury) 948.36 68530 Interest - 27XXX Deferred Revenues - Unavailable 1,631.9 42210 Revenue - License Tag Fees Appropriation (MVLR) 784,060.0 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 21,864.8 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 48100 Interest and Dividends (Interest Earned on MVLR Withit - To reverse prior year overpayment. - - Due form Other Agencies - - 10100 Cash - Cash Disbursements - - To reverse prior year underpayment
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27XXX Deferred Revenues - Unavailable 1,631.9 42210 Revenue - License Tag Fees Appropriation (MVLR) 784,060.0 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 21,864.8 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 48100 Interest on Undistributed CO&DS - To reverse prior year receivable/deferred revenue. - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withf - - Due from Other Agencies - - To reverse prior year overpayment. - - - Due to Other Agencies - - - - To reverse prior year underpayment. - - - - Eund 1 - Current Funds - Un
42210 Revenue - License Tag Fees Appropriation (MVLR) 784,060.0 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 21,864.8 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year - 200 Interest on Undistributed CO&DS - 48100 Interest on Undistributed CO&DS - 70 reverse prior year receivable/deferred revenue. - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withf - 0 Use from Other Agencies - - 100 Cash - Cash Disbursements - - 10100 Cash Cash Cash Cash Cash Disbursements -
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 48100 Interest on Undistributed CO&DS To reverse prior year receivable/deferred revenue. - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies - To reverse prior year overpayment. - Due to Other Agencies - 10100 Cash - Cash Disbursements - To reverse prior year underpayment. - Fund 1 - Current Funds - Unrestricted - Account # Description 64500 Other Services (Admin Charges - DOE) 11,940.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.0 Fund 8 - Retirement of Indebtedness - - Account # Description - 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
deferred revenue for the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 48100 Interest on Undistributed CO&DS To reverse prior year receivable/deferred revenue. - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies - To reverse prior year overpayment. - Due to Other Agencies - 10100 Cash - Cash Disbursements - To reverse prior year underpayment. - Fund 1 - Current Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.00 70 record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.00 Fund 8 - Retirement of Indebtedness Account # Description - 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 48100 Interest on Undistributed CO&DS - 7 reverse prior year receivable/deferred revenue. - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies - 7 reverse prior year overpayment. - - Due to Other Agencies - - 10100 Cash - Cash Disbursements - To reverse prior year underpayment. - - Fund 1 - Current Funds - Unrestricted Account # Description - 64500 Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.0 70 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) -
Due from Other Agencies - 48100 Interest on Undistributed CO&DS - To reverse prior year receivable/deferred revenue. - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withf - Due from Other Agencies - To reverse prior year overpayment. - Due to Other Agencies - 10100 Cash - Cash Disbursements - To reverse prior year underpayment. - Fund 1 - Current Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 11,940.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.0 Fund 8 - Retirement of Indebtedness - - Account # Description - 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
48100 Interest on Undistributed CO&DS - To reverse prior year receivable/deferred revenue. - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withf - Due from Other Agencies - To reverse prior year overpayment. - Due to Other Agencies - 10100 Cash - Cash Disbursements - To reverse prior year underpayment. - Fund 1 - Current Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.00 Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
To reverse prior year receivable/deferred revenue. 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies To reverse prior year overpayment. Due to Other Agencies 10100 Cash - Cash Disbursements To reverse prior year underpayment. Fund 1 - Current Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.0 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.0 Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
Due from Other Agencies - To reverse prior year overpayment. - Due to Other Agencies - 10100 Cash - Cash Disbursements - To reverse prior year underpayment. - Fund 1 - Current Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.00 Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
Due from Other Agencies - To reverse prior year overpayment. - Due to Other Agencies - 10100 Cash - Cash Disbursements - To reverse prior year underpayment. - Fund 1 - Current Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.00 Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
To reverse prior year overpayment. Due to Other Agencies 10100 Cash - Cash Disbursements To reverse prior year underpayment. Fund 1 - Current Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.0 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.0 Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
10100 Cash - Cash Disbursements - To reverse prior year underpayment. - Fund 1 - Current Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.00 Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
10100 Cash - Cash Disbursements - To reverse prior year underpayment. - Fund 1 - Current Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.00 Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
To reverse prior year underpayment. Fund 1 - Current Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11 Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
Account # 64500 Description Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.00 Fund 8 - Retirement of Indebtedness Account # Payment of Debt Principal (SBE Capital Outlay Bonds) -
64500 Other Services (Admin Charges - DOE) 11,940.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.00 Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
42210 Revenue - License Tag Fees Appropriation (MVLR) 11,940.0 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 11,940.0 Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
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)
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)
Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
69000 Payment of Debt Principal (SBE Capital Outlay Bonds) -
64500 SBA Sinking Fund Administration Fees -
Payments to Refunding Bond Escrow -
Accrued Interest Payable - Cash with Fiscal/Service Agents -
42210 Revenue - License Tag Fees Appropriation (MVLR) -
48100 SBA Sinking Fund Earnings
102XX Investments - Cash Equivalent (SBA)
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.
64500 SBA Sinking Fund Administration Fees -
10100 Cash - Cash Disbursements -
To correct prior year SBA admin fees.
10100 Cash - Cash Disbursements -
64500 SBA Sinking Fund Administration Fees -
To correct prior year SBA admin fees.
Reconciliation of activity in fund 210, Debt Service:
Beginning fund balance as provided in prior school year -
Plus:
Revenue - License Tag Fees Appropriation (MVLR) - Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) -
Refunded bond proceeds -
Refunded bond proceeds - Premium on refunded bonds -
Refunded bond proceeds - Premium on refunded bonds - Less: -
Refunded bond proceeds - Premium on refunded bonds - Less: - Payment of Debt Principal (SBE Capital Outlay Bonds) - Interest on Debt (SBE Capital Outlay Bonds) -
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) -
Refunded bond proceeds - Premium on refunded bonds - Less: - Payment of Debt Principal (SBE Capital Outlay Bonds) - Interest on Debt (SBE Capital Outlay Bonds) -
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 secrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -
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) -

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 College of Central Florida

Entries resulting from bond issuance and refunding: Debit Account # Description Cash . Account # Description Cash . Dues and Fees (Issuance costs - bond finance/admin charges) . Dues and Fees (Issuance costs - bond finance/admin charges) . Dues and Fees (Issuance costs - bond finance/admin charges) . No new money bond issues for the 2023-24 fiscal year. . Fund 1 - Debt Service Current Bend Refunding . Account # Description . Mascellanceous Principal/Interest - Current Refunding Current Refunding Donds . Dues and Fees (Issuance costs - bond finance/admin charges) . Discounts on Refunding Bonds . Sale of Refunding Bonds . Accrued Interest Payable (Sinking Fund Accruals) . Dues and Fees (Issuance costs - bond finance/admin charges) . Dues and Fees (Issuance costs - bond finance/admin charges) . Dues and Fees (Issuance costs - bond finance/admin charges) . Dues and Fees (Issuance costs - bond finance/admin charges) . Dues and Fees (Issuance costs - bond finance/admin charges) . Dues and Fees (Issuance costs - bond finance/admin	Credit
Account # Description Cash . Dues and Fees (Issuance costs - underwrite's discount) . Dues and Fees (Issuance costs - underwrite's discount) . Discounts on Sale of Bonds . No new money bond issues for the 2023-24 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 - underwriter's discount) . Dues and Fees (Issuance costs - underwriter's discount) . Dues and Fees (Issuance costs - underwriter's discount) . Dues and Fees (Issuance costs - underwriter's discount) . No current refunding forth E023-24 fiscal year. . Fund 3 - Debt Service Advance Bond Refunding . Account # Description . Cash with Fiscal/Service Agents . . Dues and Fees (Issuance costs - bond finance/admin charges) . . Discourts on Refunding Bonds . . . Account # Description . .	930.60 179,664.00
Cash - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - bond finance/admin charges) - Sale of Bonds - No new money bond issues for the 2023-24 fiscal year. - Fund 3 - Debt Service Current Bond Refunding - Miscellaneous Principal/Interest - Current Refunding - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) -	930.60 179,664.00
Dues and Fees (Issuance costs - underwriter's discount) - Discounts on Sale of Bonds - Sale of Bonds - SBE/COBI Bonds - Premium on Sale of Bonds - No new money bond issues for the 2023-24 fiscal year. - Fund 3 - Debt Service Current Bond Refunding - Account # Description - Miscellaneous Principal/Interest - Current Refunding - Dues and Fees (Issuance costs - bond finance/admin charges) - Dues and Fees (Issuance costs - bond finance/admin charges) - Dues and Fees (Issuance costs - bond finance/admin charges) - No current refunding for the 2023-24 fiscal year. - Fund 5 - Debt Service Advance Bond Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) - No current refunding for the 2023-24 fiscal year. - Pues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - No advance bond refunding Bonds Premium on Sale of Refunding Bonds - No advance bond refunding for the 2023-24 fiscal	930.60 179,664.00
Dues and Fees (Issuance costs - bond finance/admin charges) - Sale of Bonds - Sale of Bonds - No new money bond issues for the 2023-24 fiscal year. - Fund 3 - Debt Service Current Bond Refunding - Account # Description - Miscelaneous Principal/Interest - Current Refunding - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Discourts on Refunding Bonds - Sale of Refunding Bonds - Premium on Sale of Refunding Bonds - Accured Interest Payable (Sinking Fund Accruals) - No current refunding for the 2023-24 fiscal year. - Fund 8 - Debt Service Advance Bond Refunding Bonds - Account # Description - Cash with Fiscal/Service Agents - - Dues and Fees (Issuance costs - bond finance/admin charges) - - Dues and Fees (Issuance costs - bond finance/admin charges) - - Dues and Fees (Issuance costs - bond finance/admin charges) - - Dues and Fees (Issuance costs - underwriter's discou	930.60 179,664.00
Sale of Bonds No new money bond issues for the 2023-24 fiscal year. Fund 8 - Debt Service Current Bond Refunding	930.60 179,664.00
Premium on Sale of Bonds No new money bond issues for the 2023-24 fiscal year. Fund 8 - Debt Service Current Bond Refunding Account # Dees circlion Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance Payable (Sinking Fund Accruals) No current refunding for the 2023-24 fiscal year. Fund 8 - Debt Service Advance Bond Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2023-24 fiscal year. Fund 8 - Debt Service Advance Bond Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2023-24 fiscal year. Fund 8 - Debt Service Advance Bond Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Cash with Fiscal/Service Agents Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Conts Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance b	930.60 179,664.00
Fund 3 - Debt Service Current Bond Refunding Account # Description Miscellaneous Principal/Interest - Current Refunding - Dues and Fees (Issuance costs - underwriter's discount) - Discourts on Refunding Bonds - Sale of Refunding Bonds - No current refunding for the 2023-24 fiscal year. - Fund 3 - 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 - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's dis	930.60 179,664.00
Account # Description Miscellaneous Principal/Interest - Current Refunding - Dues and Fees (Issuance costs - bond finance/admin charges) - Discounts on Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No current refunding for the 2023-24 fiscal year. - Fund 8 - Debt Service Advance Bond Refunding - Account # Description - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - bond finance/admin charges) - Discourts on Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No advance bord refunding for the 2023-24 fiscal year. - Fund 1 - Unexpended Plant - Account # Description - 10100 Cash - Cash Disbursements <t< td=""><td>930.60 179,664.00</td></t<>	930.60 179,664.00
Niscellaneous 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 refunding for the 2023-24 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) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - bond finance/admin charges) - Sale of Refunding Bonds - Account # Description - Discounts on Refunding Bonds - - Accrued Interest Payable (Sinking Fund Accruals) - - No advance bond refunding for the 2023-24 fiscal year.	930.60 179,664.00
Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - bond finance/admin charges) - Sale of Refunding Bonds - Sale of Refunding Bonds - No current refunding for the 2023-24 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 - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - bond finance/admin charges) - Discounts on Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. - Fund 5 - Retirement of Indebtedness - Accrued Interest Payable No accrued interest for the 2023-24 fiscal year. Year-end entries <t< td=""><td>930.60 179,664.00</td></t<>	930.60 179,664.00
Discounts on Refunding Bonds Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) - No current refunding for the 2023-24 fiscal year. - Fund 8 - Debt Service Advance Bond Refunding Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - underwriter's discount) - Dues and Fees (Issuance costs - bond finance/admin charges) - Discounts on Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. - Fund 8 - Retirement of Indebtedness Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. - Fund 7 - Unexpended Plant - Account # Description Cash - Account # Description Cash - Cash Disbursements 177,902.63 10100 Cash - Cash Disbursements - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) - 70 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) - 70 Revenue - Interest and Dividends (Interest Earned on MVLR	930.60 179,664.00
Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2023-24 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 Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. - Fund 8 - Retirement of Indebtedness Accrued Interest Payable - No accrued interest for the 2023-24 fiscal year. - Year-end entries: Debit Fund 7 - Unexpended Plant - Account # Description Cash · Cash Disbursements 177, 902.63 Due from Other Agencies 10100 Cash - Cash Disbursements 177, 902.63 Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX	930.60 179,664.00
Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2023-24 fiscal year. Fund 8 - Debt Service Advance Bond Refunding Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) - Account # Dues and Fees (Issuance costs - bond finance/admin charges) - Discounts on Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) - No advance boord refunding for the 2023-24 fiscal year. - Fund 8 - Retirement of Indebtedness Accrued Interest Payable (Sinking Fund Accruals) - No advance boord refunding for the 2023-24 fiscal year. - Fund 8 - Retirement of Indebtedness Accrued Interest Payable - No accrued Interest Payable No accrued Interest for the 2023-24 fiscal year. - Year-end entrest for the 2023-24 fiscal year. - Fund 7 - Unexpended Plant - Account # 10100 Cash - Cash Disbursements Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 65330 Interest Due from Other Agencies - 27XXX Deferred Revenues - Unavailable - 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 27XXX <td< td=""><td>930.60 179,664.00</td></td<>	930.60 179,664.00
No current refunding for the 2023-24 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 2023-24 fiscal year. Fund 8 - Retirement of Indebtedness - Accrued Interest Payable - No accrued Interest for the 2023-24 fiscal year. - Year-end entries: Debit Fund 7 - Unexpended Plant - Accrued Interest for the 2023-24 fiscal year. - Year-end entries: Debit Fund 7 - Unexpended Plant - Account # Description 10100 Cash - Cash Disbursements 177, 902.63 Due from Other Agencies 6, 928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 27XXX Deferred Revenues	930.60 179,664.00
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 2023-24 fiscal year. Fund 8 - Retirement of Indebtedness Accrued Interest Payable - No accrued interest for the 2023-24 fiscal year. - Year-end entries: Debit Fund 7 - Unexpended Plant - Account # Description 10100 Cash - Cash Disbursements 177,902.63 Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) - To record CO&DS disburs	930.60 179,664.00
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 Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2023-24 fiscal year. - Fund 8 - Retirement of Indebtedness Accrued Interest Payable Cash - Account # Description Cash - No actrued interest for the 2023-24 fiscal year. - Year-end entries: Debit Fund 7 - Unexpended Plant - Account # Description Cash - Cash Disbursements 177,902.63 Due from Other Agencies 04500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) - To record CO&DS Bd isbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 48100 Interest and Dividends (Interest Earned on MVLR Withr) -	930.60 179,664.00
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 2023-24 fiscal year. - Fund 8 - Retirement of Indebtedness - Accrued Interest Payable - No accrued Interest Payable - No accrued Interest Payable - No accrued Interest Poyable - Vear-end entries: Debit Fund 7 - Unexpended Plant - Account # Description 10100 Cash - Cash Disbursements 177,902.63 Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Tre	930.60 179,664.00
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 No advance bond refunding for the 2023-24 fiscal year. Fund 8 - Retirement of Indebtedness Account # Description Cash - Accrued Interest Payable - No accrued interest for the 2023-24 fiscal year. - Year-end entries: Debit Fund 7 - Unexpended Plant - Account # Description 10100 Cash - Cash Disbursements 177,902.63 Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - License Tag Fees Appropriation (MVLR) - 48100 Revenues - Unavailable - Prior Year - Due from Other Agencies - - 48100 Interes	930.60 179,664.00
Discounts on Refunding Bonds - Sale of Refunding Bonds - Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2023-24 fiscal year. Fund 8 - Retirement of Indebtedness Account # Description Cash Accrued Interest Payable No accrued interest for the 2023-24 fiscal year. Year-end entries: Debit Fund 7 - Unexpended Plant Account # Description 10100 Cash - Cash Disbursements 177,902.63 Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year -	930.60 179,664.00
Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2023-24 fiscal year. Fund 8 - Retirement of Indebtedness Account # Description Cash No accrued Interest For the 2023-24 fiscal year. No accrued Interest for the 2023-24 fiscal year. Year-end entriest for the 2023-24 fiscal year. Year-end entriest for the 2023-24 fiscal year. Account # Description Cash - Cash Disbursements 10100 Cash - Cash Disbursements 177,902.63 6,928.26 04500 Other Services (Admin Charges - State Treasury) 217.31 27XXX Deferred Revenues - Unavailable - 42210 Revenue - License Tag Fees Appropriation (MVLR) - 48100 Revenue - License Tag Fees Appropriation (MVLR) - 48100 Interest on Undistributed CO&DS - 27XXX Deferred Revenues - Unavailable - Prior Year - 28100 Interest on Undistributed CO&DS - To reverse prior year receivable/deferred revenue. - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh - 0ue from Other Agencies - - <	930.60 179,664.00
Accrued Interest Payable (Sinking Fund Accruals) No advance boot refunding for the 2023-24 fiscal year. Fund 8 - Retirement of Indebtedness Account # Description Cash Cash Accrued Interest Payable Accrued Interest Payable Debit No accrued entriest for the 2023-24 fiscal year. Debit Year-end entriest Debit Account # Description Cash - Cash Disbursements 177,902.63 10100 Cash - Cash Disbursements 177,902.63 64500 Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 70 record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 70 record CO&DS disbursements, investment earnings, treasury fees, and Due from Other Agencies - 48100 Interest on Undistributed CO&DS - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh - 0ue from Other Agencies - - 48100 Interest on Undistributed CO&DS -	930.60 179,664.00
Fund 8 - Retirement of Indebtedness Account # Description Cash - Accrued Interest Payable No accrued interest for the 2023-24 fiscal year. - Year-end entries: Debit Fund 7 - Unexpended Plant - Account # Description - 10100 Cash - Cash Disbursements 177,902.63 Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 28100<	930.60 179,664.00
Account # Description Cash - Accrued Interest Payable - No accrued interest for the 2023-24 fiscal year. - Year-end entries: Debit Fund 7 - Unexpended Plant - Account # Description 10100 Cash - Cash Disbursements 177,902.63 Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - License Tag Fees Appropriation (MVLR) 48100 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Re	930.60 179,664.00
Cash - Accrued Interest Payable - No accrued interest for the 2023-24 fiscal year. - Year-end entries: Debit Fund 7 - Unexpended Plant - Account # Description 10100 Cash - Cash Disbursements 177,902.63 Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - License Tag Fees Appropriation (MVLR) 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year - Due from Other Agencies - - 48100 Interest on Undistributed CO&DS - To reverse prior year receivable/deferred revenue. - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withr) - Due from Other Agencies - - 48100 Revenu	930.60 179,664.00
Accrued Interest Payable No accrued interest for the 2023-24 fiscal year. Year-end entries: Debit Fund 7 - Unexpended Plant Description Account # Description 10100 Cash - Cash Disbursements 177,902.63 0 Uther Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - License Tag Fees Appropriation (MVLR) - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 28100 Interest on Undistributed CO&DS - To reverse prior year receivable/deferred revenue. - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh - 0 under from Other Agencies - - - 48100 Interest on Undistribut	930.60 179,664.00
Year-end entries: Debit Fund 7 - Unexpended Plant	930.60 179,664.00
Fund 7 - Unexpended Plant Account # Description 10100 Cash - Cash Disbursements 177,902.63 Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - License Tag Fees Appropriation (MVLR) 48100 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) - 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 48100 Interest on Undistributed CO&DS - 48100 Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies -	930.60 179,664.00
Account # Description 10100 Cash - Cash Disbursements 177,902.63 Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) - To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 48100 Interest on Undistributed CO&DS - 48100 Interest on Undistributed CO&DS - 48100 Interest and Dividends (Interest Earned on MVLR Withh - 48100 Interest and Dividends (Interest Earned on MVLR Withh - 48100 Interest and Dividends (Interest Earned on MVLR Withh - 0 Interest and Dividends (Interest Earned on MVLR Withh -	179,664.00
10100 Cash - Cash Disbursements 177,902.63 Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - License Tag Fees Appropriation (MVLR) - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) - To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 48100 Interest on Undistributed CO&DS - 48100 Interest on Undistributed CO&DS - To reverse prior year receivable/deferred revenue. - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh -	179,664.00
Due from Other Agencies 6,928.26 64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 42210 Revenue - License Tag Fees Appropriation (MVLR) - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) - To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 48100 Interest on Undistributed CO&DS - 48100 Interest on Undistributed CO&DS - 48100 Interest and Dividends (Interest Earned on MVLR Withh - Due from Other Agencies - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh - Due from Other Agencies -	179,664.00
64500 Other Services (Admin Charges - State Treasury) 217.31 68530 Interest - 27XXX Deferred Revenues - Unavailable - 48100 Revenue - License Tag Fees Appropriation (MVLR) - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) - 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 48100 Interest on Undistributed CO&DS - 48100 Interest on Undistributed CO&DS - 48100 Interest and Dividends (Interest Earned on MVLR Withr - 48100 Interest on Undistributed CO&DS - 48100 Interest and Dividends (Interest Earned on MVLR Withr - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withr - 0ue from Other Agencies - - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withr - 0ue from Other Agencies - - -	179,664.00
27XXX Deferred Revenues - Unavailable 42210 Revenue - License Tag Fees Appropriation (MVLR) 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies 48100 Interest on Undistributed CO&DS To reverse prior year receivable/deferred revenue. 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh - Due from Other Agencies	179,664.00
42210 Revenue - License Tag Fees Appropriation (MVLR) 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.	179,664.00
48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies 48100 Interest on Undistributed CO&DS To reverse prior year receivable/deferred revenue. 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	
deferred revenue for the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies 48100 Interest on Undistributed CO&DS To reverse prior year receivable/deferred revenue. 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withr Due from Other Agencies	:
27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies - 48100 Interest on Undistributed CO&DS To reverse prior year receivable/deferred revenue. 48100 Revenue - Interest and Dividends (Interest Earned on MVLR With) - Due from Other Agencies	:
Due from Other Agencies 48100 Interest on Undistributed CO&DS To reverse prior year receivable/deferred revenue. 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	-
48100 Interest on Undistributed CO&DS To reverse prior year receivable/deferred revenue. 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	:
48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withr Due from Other Agencies	
Due from Other Agencies	-
Due from Other Agencies	-
To reverse prior year overpayment.	
Due to Other Agencies -	
10100 Cash - Cash Disbursements To reverse prior year underpayment.	-
Fund 1 - Current Funds - Unrestricted	
Account # Description	
64500 Other Services (Admin Charges - DOE) 2,736.00	
42210 Revenue - License Tag Fees Appropriation (MVLR) To record amounts withheld from MVLR for actual administration fees as	2,736.00
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 -	
Payments to Refunding Bond Escrow - Accrued Interest Payable -	
Cash with Fiscal/Service Agents	
42210 Revenue - License Tag Fees Appropriation (MVLR)	-
48100 SBA Sinking Fund Earnings - 102XX Investments - Cash Equivalent (SBA) -	- -
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.	-
	:
64500 SBA Sinking Fund Administration Fees - 10100 Cash - Cash Disbursements -	:
To correct prior year SBA admin fees.	
10100 Cash - Cash Disbursements -	-
64500 SBA Sinking Fund Administration Fees	-
To correct prior year SBA admin fees.	-
	-
To correct prior year SBA admin fees. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year	· · ·
To correct prior year SBA admin fees. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus:	-
To correct prior year SBA admin fees. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	
To correct prior year SBA admin fees. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds	
To correct prior year SBA admin fees. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	
To correct prior year SBA admin fees. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principal (SBE Capital Outlay Bonds)	
To correct prior year SBA admin fees. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	
To correct prior year SBA admin fees. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principal (SBE Capital Outlay Bonds)	
To correct prior year SBA admin fees. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds sescrow agent Dues and fees on refunded bonds (admin and underwriter fees)	
To correct prior year SBA admin fees. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds secrow agent	

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Chipola College

	Chipola College		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mon	Premium on Sale of Bonds ey bond issues for the 2023-24 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
<u>/////////////////////////////////////</u>	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2023-24 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2023-24 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
		D .1.1	0
Year-end en		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	60,342.62	
10100	Due from Other Agencies	2,483.67	
64500	Other Services (Admin Charges - State Treasury)	73.87	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	445.00
42210	Revenue - License Tag Fees Appropriation (MVLR)		61,070.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wi	thheld)	1,385.16
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
defendered			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
48100	Due from Other Agencies Interest on Undistributed CO&DS		-
	rior year receivable/deferred revenue.		
10100			
48100	Revenue - Interest and Dividends (Interest Earned on MVLR With) Due from Other Agencies	-	-
To reverse p	rior year overpayment.		
10100	Due to Other Agencies Cash - Cash Disbursements	-	-
	rior year underpayment.		
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	Description		
64500 42210	Other Services (Admin Charges - DOE)	930.00	930.00
	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		930.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100	Cash - Cash Disbursements		-
To correct pr	ior year SBA admin fees.		
10100	Cash - Cash Disbursements	-	
64500	SBA Sinking Fund Administration Fees		-
To correct pr	ior year SBA admin fees.		
Reconciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		-
Plus:	License Teg Face Appropriation (M)/LD)		
	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Refund	led bond proceeds		-
Premiu Less:	im on refunded bonds		-
	nt of Debt Principal (SBE Capital Outlay Bonds)		-
Interes	t on Debt (SBE Capital Outlay Bonds)		-
	Services (Admin Charges - SBA) Ints to refunded bonds escrow agent		-
Dues a	nd fees on refunded bonds (admin and underwriter fees)		-
	nt on refunded bonds		-
Ending fund	Udidi IUE		<u> </u>

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Daytona State College

Inter Use with a provide a local stand of the set		Daytona State College		
Account if Description Due is of Free (leaunce ocels - underwater's discount) Image: Comparison of the comparison of	Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Costs . Decision . Decision . Decision . Decision . No more more processions . Construction . Construction . Construction . Construction . Construction . Construction . Decision . Construction . Decision . <t< td=""><td>Fund 7 - Un</td><td>expended Plant</td><td></td><td></td></t<>	Fund 7 - Un	expended Plant		
Due and Fees (Issuence costs - bord framework in charges)	Account #			
Dues and Fase (lasance costs - ford frameworks) . Bread Discore 380 Points . And Discore 380 Points . Bread Discore 380 Points . And Discore 380 Points . Bread Discore 380 Points . Brea			-	
She a flow of seven to the 2003 of leading and the 200			-	
Perman on Sale of Bonds Fund 8 Dotts Enrice Current Bond Retunding Galaut I. Base Chica Current Bond Retunding Mater Schwarz Construction Bond Retunding Dongs Discourts on Retunding Bonds On corrent entitations (being Special management) Discourts on Retunding Bonds Construct Structure Retunding Bonds Construct Structure Retunding Bonds Construct Structure Retunding Bonds Constructure Retunding Bonds Data on Retunding Bonds Data on Retunding Bonds Returned Interest Physicie (Sinking Fund Accutab) No accutab Interest Physicie (Sinking Fund Accutab) Construct Interest Retunding Bonds Returned Interest Retunding Bonds Returned Interest Retunding Bonds <t< td=""><td></td><td></td><td>-</td><td></td></t<>			-	
Fund 2bolt Service Current Bond Refunding . Account 3 Microbinson Service Current Refunding . Dues and Fees (Issuance cost - Underwind in charges) . Dues and Fees (Issuance cost - Underwind in charges) . Pennism on Sale of Refunding Bonds . Concord Interest Populate (Simity Prod Accuu8) . Partial - Dueb Streke Advance Bond Refunding Bonds . Concord Interest Populate (Simity Prod Accuu8) . Partial - Dueb Streke Advance Bond Refunding Bonds . Description Production Refunding Bonds . Description Production Refunding Bonds . No account I meterst popula . Account II Description Account I meterst Popula . Account I meterst Popula . Account I meterst Population Prod Accuu8) . State Control meterst Population Productions . Porticit - Description Productions . Account II meterst Population Productions . Account II meterst Population Productions . Account I meterst Population Productions . Account I meterst Population Productions .				-
Second III Description Constraint Field Selamence Profile Selamence costs - underwriter's discuurty) . Description Field Selamence costs - underwriter's discuurty) . Description Field Selamence costs - underwriter's discuurty) . No contrect reflection [General Selamence costs - underwriter's discuurty) . No contrect reflection [General Selamence costs - underwriter's discuurty) . Costa of Field Selamence costs - underwriter's discuurty) . Description Field Selamence costs - underwriter's discuurty) . Description Field Selamence costs - bord finance/description field Selamence/description field Selamence costs - bord finance/description field Selamence costs - bord finance/description field Selamence/description field Selamence/d	No new mon	ey bond issues for the 2023-24 fiscal year.		
MinicalianCourse Principalitatereart - Current Refunding - Due and Fees (issuance cost - underwinder sidecont) - Due and Fees (issuance cost - underwinder sidecont) - Due and Fees (issuance cost - underwinder sidecont) - Pensitum on Sub of Refunding Bonds - Accrued Interest Payable (Sinterg Payde Costing) - Accrued Interest Payable (Sinterg Payde Costing) - Accrued Interest Payable (Sinterg Payde Costing) - Due and Fees (issuance cost - bond Intanceadorin charges) - Due and Fees (issuance cost - bond Intanceadorin charges) - Due and Fees (issuance cost - bond Intanceadorin charges) - No accound Interest Payable - Mod Costing Costing Refunding Bonds - Accound Interest Payable - Accound Interest Payable - Accound Interest Payable - Accound Interest Payable - Mod Costing Costing Payde	Fund 8 - Del	bt Service Current Bond Refunding		
Dues and Fires (Issuance costs - undrawnier's discount) - Discount on relationing Bonds - Discount on relationing Bonds - Accound Interest Payable (Singing Fund Accounts) - Columnation of the 2023-24 (Singing Fund Accounts) - Discount on relationing Bonds - Columnation of Rulmating Bonds - Portion on State of Rulmating Bonds - Columnation of Rulmating Bonds - Column	Account #			
Dues and Fees (assame costs - bord interce)admin charges) - Sale of Roburding Bords - Sale of Roburding Bords - Fund 3 - bords Verice Advance Bords - Macroal Interest Paylate (Sing Find Accurate) - No advance bord redunds of the Accurate (Sing Find Accurate) - No advance bord redunds of the Accurate (Sing Find Accurate) - No advance bord redunds of the Accurate (Sing Find Accurate) - No advance bord redunds of the Accurate (Sing Find Accurate) - No advance bord redunds of the Accurate (Sing Find Accurate) - No advance bord redunds of the Accurate (Sing Find Accurate) - No advance bord redunds of the Accurate (Sing Find Accurate) - No advance bord redunds of the Accurate (Sing Find Accurate) - No advance bord redunds of the Accurate (Sing Find Accurate) - No advance			-	
Sale of Returning Bonds		Dues and Fees (Issuance costs - bond finance/admin charges)	-	
Pressure on Sale of Relunding Bonds - No current relunding for the 2023/2 floating year. - Ends 1 - botk synthes Advance Bonds Relunding - Account is mage the Synthes (Sales of Advance Bonds no energies) - Discription - No advance boot discription - Discription - Out advance boot discription - Cacchit - Discription - Station - No advance boot discription - Discription - Cacchit - Discription - Station - Parend out first ad Parenets - Cacchit - Discription			-	-
No current retunding for the 2023-24 fiscal year. Pund 3 - Debt Service Advance Order Refunding Account # Description Dues and Fisca (Issuance cost - underwinder discuont) Dues and Fisca (Issuance cost - underwinder) Dues (Interest Poyable (Issuance Cost - Underwinder) Due Cost - Can Due service Due Statution Due Cost - Can Due service Due Statution Due Cost - Can Due service Due Statution Due Cost - Can Due service Due Cost - Ca		Premium on Sale of Refunding Bonds		-
Luncial Lobel Service Advance Bend Retunding	No ourront ro			-
Account II Description				
Cash with Fiscal/Sarvice Agents - Dues and Fees (Issuance costs - underwiter's discount) - Description - Prentium on Sale of Refunding Bonds - Accrued Internet Payable (Sincing Fund Accrue) - Na advance bond refunding for the 2023-24 fiscal year. - Print d Reference to Indebte dness - Account If are payable - Na advance bond refunding for the 2023-24 fiscal year. - Year-end entries: Debtit - Account If account Internet Payable - - Na advance bond refunding for the 2023-24 fiscal year. - - Year-end entries: Debtit Cast (Add Account If December 1) - Account If December 1 - - - - 10100 Cash - Cash Debuschments 502,514.27 - - 27X0X Deferred Revenues - Lonavaliable 1,434.82 - - 27X0X Deferred Revenues - Lonavaliable - - - 10100 Cash - Cash Debuschments - -				
Dues and Fees (issuance costs - bond fmanca/admin charges) - Sale of Refunding Bonds - Partmin on Sale of Refunding Bonds - No advance bond refunding for the 2023-24 fiscal year. - Fund 8 - Returnment of Indebtedness - Account I Description Casts - No advance thord refunding for the 2023-24 fiscal year. - No account Interest Payable - Cocount I Description 16.335.53 Cocount I Description 16.335.53 Cocount I Description 16.335.53 Cocount I Description 1.343.62 Co	Account #		-	
Discourts on Refunding Bonds Premium on Sale of Premium on Sale of Refunding Bonds Premium on Sale of Premium on Sale of Refunding Bonds Premium on Sale of Premium on Sale of Refunding Bonds Premium on Sale of Premium on Sale of Refunding Bonds Premium on Sale of Premium on Sale of Premium on Sale of Refunding Bonds Premium on Sale of Premium on Sale of Refunding Bonds Premium on Sale of Premium on Sale of Refunding Bonds Premium on Sale of Premium on Sale of Premi			-	
Prenum on Sale of Refunding Bonds - No advance bond refunding for the 2023-24 field year. - Mona atoma bond refunding for the 2023-24 field year. - Account if areased physic for the 2023-24 field year. - No advance for the 2023-24 field year. - No account if account is increased Physic for the 2023-24 field year. - Year-end extrice: Debtit - Cocount if a Description - - No accound interest Physic for the 2023-24 field year. - - Year-end extrice: Debtit Credit - Cocount if a Description - - - 10100 Cash - Cash Diabusements 14.34.82 - 42100 Revenue - License Tag Pees Appropriation (M/LR) 1.43.42 - 42100 Revenue - License Tag Pees Appropriation (M/LR) - - 42100 Revenue - License Tag Pees Appropriation (M/LR) - - 42100 Revenue - License Tag Pees Appropriation (M/LR) - - 10100 Cash - Cash Diabusements - - - <td></td> <td></td> <td>-</td> <td></td>			-	
Accorace Interest Payable (Sinking Fund Accurale) - No advance Dord Indunity (of the 2023-24 fiscal year. - Fund 6 - Reinforment of Indebtedness - Accurate Interest Payable - No accurate Interest Payable - No accurate Interest for the 2023-24 fiscal year. - Year-ond entrice: Debtit Credit Interest For the 2023-24 fiscal year. - - Accurate Interest Payable - - Maccurate Interest Payable Size To Save Payable - - Maccurate Interest Payable Size To Save Payable Size Save Payable Size To Save Payable Size To Save Payable				-
No advance bond refunding for the 2023-24 fiscal year. Fund 3 - Refurement of Indebiadness Account II Cost 1 Description (38) Creation (1998) No account II Description (1998) Creation (1998) No account II Description (1998) Creation (1998) Fund 7 - Unexpended Plant (2008) Secretion (1998) Creation (1998) Cost (2008) Cash - Cash Diabursements (2008) 502,514.27 Due from Other Agencies (1807) 8133.93 61500 Other Services (1807) 8133.93 61500 64500 Other Services (1807) 812.33 64500 Revenue - Increast and Dividends (Interest an		5		-
Account if Description Gash Construct Interest Payable . No accrued Interest Fayable . No accrued Interest for the 2023-24 facal year. . Mean Construction Interest Fayable . Cash - Cash Diabursements . Cash - Cash Diabursements . Second II Description Cash - Cash Diabursements . Second II Description 277XX Defered Revenue - Interest and Dividenck (Interest Earned on MVLR Withheld) . 277XX Defered Revenue - Interest and Dividenck (Interest Earned on MVLR Withheld) . 277XX Defered Revenue - Interest and Dividenck (Interest Earned on MVLR Withheld) . 277XX Defered Revenue - Interest and Dividenck (Interest Earned on MVLR Withheld) . 277XX Defered Revenue - Interest and Dividenck (Interest Earned on MVLR Withhold) . 10 To reverse piror year receivable/deferred revenue. . . 48100 Revenue - Interest and Dividenck (Interest Earned on MVLR With . 10 To reverse piror year undergaments . . 10 To reverse piror year undergaments . . 10 To reverse piror year undergaments	No advance			
Cash Accrual interest Payable - No accural interest for the 2223-24 fiscal year. Dabit Credit Year-and entries: Dabit Credit Accural Interest in the 2223-24 fiscal year. 502,514.27 State 200,000,000,000,000,000,000,000,000,000	Fund 8 - Ret	tirement of Indebtedness		
Accound interest Payable - No accurual interest for the 2023-24 fiscal year. Debit Credit Fund 7 - Unexpended Plant - - Account # Description 502,514.27 Due from Other Appendes 18,335.93 - 64500 Other Services (Admin Change - State Treasury) 812.38 64500 Cherred Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 13,737.95 To record CADDS disbursements investimat earnings, treasury lees, and defored revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 13,737.95 To record CADDS disbursements - Unavailable - - 48100 Interest on Understhuled CADDS - 7XXX Deferred Revenue - Interest and Dividends (Interest Earned on MVLR With - Due from Other Agencies - - To reverse prior year orepayment. - - - 64000 Deverse Interest Administration Fees - - 70 reverse prior year orepayment. - - - 64500 Other Agencies -	Account #			
No accrud interest for the 2023-24 fiscal year. Vear-end entries: Dabit Credit Charl - Charpengede Plant			-	-
Fund 7 - Unexpended Plant	No accrued i			-
Fund 7 - Unexpended Plant		·	Debit	Credit
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10100 Cash - Cash Disbursements - To correct prior year SBA admin fees. - 10100 Cash - Cash Disbursements - 64500 SBA Sinking Fund Administration Fees - To correct prior year SBA admin fees. - Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year - Plus: Revenue - License Tag Fees Appropriation (MVLR) - Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) - Refunded bond proceeds - Premium on refunded bonds - Less: Payment of Debt Principal (SBE Capital Outlay Bonds) - Interest on Debt (SBE Capital Outlay Bonds) - Other Services (Admin Charges - SBA) - Payments to refunded bonds (admin and underwriter fees) - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	-	SPA Sinking Fund Administration Free		
To correct prior year SBA admin fees. - 10100 Cash - Cash Disbursements - 64500 SBA Sinking Fund Administration Fees - To correct prior year SBA admin fees. - Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year - Plus: - Revenue - License Tag Fees Appropriation (MVLR) - Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) - Refunded bond proceeds - Premium on refunded bonds - Less: - Payment of Debt Principal (SBE Capital Outlay Bonds) - Interest on Debt (SBE Capital Outlay Bonds) - Other Services (Admin Charges - SBA) - Payments to refunded bonds escrow agent - Dues and fees on refunded bonds - Discount on refunded bonds - Discount on refunded bonds -			-	-
64500 SBA Sinking Fund Administration Fees - To correct prior year SBA admin fees. - Reconciliation of activity in fund 210, Debt Service: - Beginning fund balance as provided in prior school year - Plus: - Revenue - License Tag Fees Appropriation (MVLR) - Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) - Refunded bond proceeds - Premium on refunded bonds - Less: - Payment of Debt Principal (SBE Capital Outlay Bonds) - Interest on Debt (SBE Capital Outlay Bonds) - Other Services (Admin Charges - SBA) - Payments to refunded bonds escrow agent - Dues and fees on refunded bonds - Discount on refunded bonds - Discount on refunded bonds -				
64500 SBA Sinking Fund Administration Fees - To correct prior year SBA admin fees. - Reconciliation of activity in fund 210, Debt Service: - Beginning fund balance as provided in prior school year - Plus: - Revenue - License Tag Fees Appropriation (MVLR) - Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) - Refunded bond proceeds - Premium on refunded bonds - Less: - Payment of Debt Principal (SBE Capital Outlay Bonds) - Interest on Debt (SBE Capital Outlay Bonds) - Other Services (Admin Charges - SBA) - Payments to refunded bonds escrow agent - Dues and fees on refunded bonds - Discount on refunded bonds - Discount on refunded bonds -	10100	Cash - Cash Disbursements	-	
Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds secrow agent Dues and fees on refunded bonds Discount on refunded bonds	64500	SBA Sinking Fund Administration Fees		-
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 - Discount on refunded bonds -	To correct pr	rior year SBA admin tees.		
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 - Discount on refunded bonds -	Reconciliati	on of activity in fund 210, Debt Service:		
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 -		nd balance as provided in prior school year		-
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 -		ue - License Tag Fees Appropriation (MVLR)		-
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 -	Reven	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
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 -	Refund	led bond proceeds		-
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 -		im on reiunded 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 -	Payme			-
Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -				-
Discount on refunded bonds	Payme	ents to refunded bonds escrow agent		-
				-
	-			

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Florida SouthWestern State College

Entries resulting from bond issuance and refunding: Debit Credit Fund 7 - Unexpended Plant Account # Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds No new money bond issues for the 2023-24 fiscal year. Fund 8 - Debt Service Current Bond Refunding Description Miscellaneous Principal/Interest - Current Refunding Account # 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 refunding for the 2023-24 fiscal year. Fund 8 - Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Account # 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 2023-24 fiscal year. Fund 8 - Retirement of Indebtedness Description Cash Account # Accrued Interest Payable No accrued interest for the 2023-24 fiscal year. Year-end entries: Debit Credit Fund 7 - Unexpended Plant Account # Description 10100 Cash - Cash Disbursements 221.746.28 Due from Other Agencies 9,491.58 Other Services (Admin Charges - State Treasury) 64500 450.83 68530 Interest 27XXX 42210 Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 2,142.84 220,518.84 48100 9 027 01 To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS 48100 To reverse prior year receivable/deferred revenue 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies To reverse prior year overpayment. Due to Other Agencies Cash - Cash Disbursements 10100 To reverse prior year underpayment. Fund 1 - Current Funds - Unrestricted
 Account #
 Description

 64500
 Other Services (Admin Charges - DOE)

 42210
 Revenue - License Tag Fees Appropriation (MVLR)

 To record amounts withheld from MVLR for actual administration fees as
 5,676.00 5,676.00 provided in Article XII, Section 9, Subsection (d) of the Florida Constitution Fund 8 - Retirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Account # 69000 128 000 00 68530 27,660.00 64500 41.64 Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 42210 152,185,76 623.39 2,892.49 48100 102XX 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. SBA Sinking Fund Administration Fees Cash - Cash Disbursements 64500 10100 To correct prior year SBA admin fees. Cash - Cash Disbursements 10100 19.38 SBA Sinking Fund Administration Fees 64500 19.38 To correct prior year SBA admin fees. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 14,329.17 Plus Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) 152,185.76 623.39 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) 128 000 00 27,660.00 22.26 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds 11.456.06 Ending fund balance

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024

Florida State College at Jacksonville

	Florida State College at Jacksonville		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - Del	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No odvonco	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	tirement of Indebtedness		
Account #	Description Cash	-	
	Accrued Interest Payable		-
No accrued i	interest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	610,178.98	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	24,569.19 746.30	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		3,971.96 617,004.00
42210	Revenue - Interest and Dividends (Interest Earned on MVLR)	Vithheld)	14,518.51
To record CO	D&DS disbursements, investment earnings, treasury fees, and	,	
deferred reve	enue for the 2023-24 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
	Due from Other Agencies		-
48100	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due from Other Agencies virior year overpayment.		-
To reverse p	nor year overpayment.		
	Due to Other Agencies	-	
10100 To reverse p	Cash - Cash Disbursements rior year underpayment.		-
	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	9,396.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		9,396.00
	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement 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 Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
10010	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
agent.	unding cash with fiscal agent to payments of refunded bonds escrow		
Ū.			
64500 10100	SBA Sinking Fund Administration Fees Cash - Cash Disbursements	-	_
	rior year SBA admin fees.		
10100			
10100 64500	Cash - Cash Disbursements SBA Sinking Fund Administration Fees	-	-
	rior year SBA admin fees.		
Peconciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		_
Plus:	nu balance as provided in prior school year		
	ue - License Tag Fees Appropriation (MVLR)		-
	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	led bond proceeds Im on refunded bonds		-
Less:			
	ent of Debt Principal (SBE Capital Outlay Bonds) at on Debt (SBE Capital Outlay Bonds)		-
Other	Services (Admin Charges - SBA)		-
Payme	ents to refunded bonds escrow agent		-
	and fees on refunded bonds (admin and underwriter fees) Int on refunded bonds		-
Ending fund		_	-

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 The College of the Florida Keys

	The College of the Florida Keys		
Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - Del	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
<u></u>	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
NI	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	tirement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	_
No accrued i	interest for the 2023-24 fiscal year.		-
	·		A
Year-end en		<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	38,694.00 1,433.76	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	47.18	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		131.63
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W	(ithhold)	39,006.00 1,037.31
		initiela)	1,037.31
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
dererred rerr			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
48100	Due from Other Agencies Interest on Undistributed CO&DS		-
	rior year receivable/deferred revenue.		-
101000100 p			
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due from Other Agencies		-
To reverse p	rior year overpayment.		
	Due to Other Agencies	-	
10100	Cash - Cash Disbursements		-
	rior year underpayment.		
<u>Fund 1 - Cu</u>	rrent Funds - Unrestricted		
Account #	Description		
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	594.00	594.00
	nounts withheld from MVLR for actual administration fees as		001.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	tirement 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 Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-
	ebt service payments, MVLR withheld for debt service, investment	-	-
	ated fees, reversal of accrued interest, and transfer of prior year		
	Inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
64500	SBA Sinking Fund Administration Face		
64500 10100	SBA Sinking Fund Administration Fees Cash - Cash Disbursements	-	-
	rior year SBA admin fees.		
40.10-			
10100 64500	Cash - Cash Disbursements SBA Sinking Fund Administration Fees	-	
	SBA Sinking Fund Administration Fees rior year SBA admin fees.		-
	•		
	on of activity in fund 210, Debt Service:		
0 0	nd balance as provided in prior school year		-
Plus: Reven	ue - License Tag Fees Appropriation (MV/LP)		_
	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Refund	led bond proceeds		-
	um on refunded bonds		-
Less: Payme	ent of Debt Principal (SBE Capital Outlay Bonds)		
	ton Debt (SBE Capital Outlay Bonds)		-
Other	Services (Admin Charges - SBA)		-
	ents to refunded bonds escrow agent		-
	and fees on refunded bonds (admin and underwriter fees) Int on refunded bonds		-
Ending fund			-
U			

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Gulf Coast State College

	Iting from bond issuance and refunding:	Debit	Credit
Account #	expended Plant		
	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwher's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2023-24 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No advance l	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		•
	irement of Indebtedness		
Account #	Description		
. 1000urit #	Cash	-	
No or the	Accrued Interest Payable		-
	nterest for the 2023-24 fiscal year.		
Year-end ent		Debit	Credit
Fund 7 - Une	expended Plant		
<u>Account #</u> 10100	<u>Description</u> Cash - Cash Disbursements	135 650 50	
10100	Due from Other Agencies	135,659.52 5,395.63	
64500	Other Services (Admin Charges - State Treasury)	165.84	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	818.46
42210	Revenue - License Tag Fees Appropriation (MVLR)		137,112.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR W	ithheld)	3,290.53
	0&DS disbursements, investment earnings, treasury fees, and		
dererred reve	enue for the 2023-24 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
48100	Due from Other Agencies Interest on Undistributed CO&DS		-
To reverse pr	rior year receivable/deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR With)		
40100	Due from Other Agencies	-	-
To reverse pr	rior year overpayment.		
	Due to Other Agencies	-	
10100	Cash - Cash Disbursements		-
	rior year underpayment.		
Eurod 1 Cur	rrent Funds - Unrestricted		
Account #	Description	2 088 00	
<u>Account #</u> 64500 42210	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	2,088.00	2,088.00
<u>Account #</u> 64500 42210 To record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	2,088.00 - -	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,088.00 - - - - -	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,088.00 - - - - - - - - - - -	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as irticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accured Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,088.00 - - - - - - - - - -	2,088.00 - - - -
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	2,088.00 - - - - - - - - - -	2,088.00 - - - -
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,088.00 - - - - - - - - - - -	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Rett Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 10100	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 10100 To correct pri	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees.	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 10100	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as irticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 10100 To correct pri 10100 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees Cash - Cash Disbursements	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Rett Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 10100 To correct pri 10100 64500 To correct pri	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as irticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 64500 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 10100 64500 To correct pri 10100 64500 To correct pri Reconciliatio Beginning fur	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment atdefees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees SBA Sinking Fund A	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 10100 To correct pri 10100 64500 To correct pri 10100 64500 To correct pri Reconciliatio Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees Cash - Cash Disbursements or year SBA admin fees. Cash - Cash Disbursements BA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. con of activity in fund 210, Debt Service: d balance as provided in prior school year	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 10100 To correct pri 10100 64500 To correct pri Reconciliation Beginning fur Plus: Revenu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees SBA admin fees. cash - Cash Disbursements SBA Sinking Fund Administration Fees or of activity in fund 210, Debt Service: tot balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR)	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 10100 To correct pri 10100 64500 To correct pri 10100 64500 To correct pri Revenu Revenu Revenu Refund	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. or of activity in fund 210, Debt Service: mutual balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Literest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refua advance refua advance refua advance refua advance refua gent. 64500 10100 To correct pri 10100 64500 To correct pri 10100 64500 To correct pri Revenu, Revenu, Revenu, Revenu, Revenu,	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. cash -	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 10100 To correct pri 10100 64500 To correct pri Plus: Revenu Revenu Revenu Revenu Refund Premiu Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. or of activity in fund 210, Debt Service: mutual balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Literest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds	2,088.00	2,088.00
Account # 64500 42210 To record am provided in A Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refua agent. 64500 10100 64500 To correct pri 10100 64500 To correct pri 10100 64500 To correct pri 10100 64500 To correct pri 10100 64500 To correct pri Revenu Refund Premiu Less: Paymei Interest	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: mo and adaptice as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Litense Tag Fees Ap	2,088.00	
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 64500 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 10100 To correct pri 10100 64500 To correct pri 10100 87 87 87 87 87 87 87 87 87 87 87 87 87	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees. cash - Cash Disbursements sBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees. cash - Cash Disbursements sBA Sinking Fund Administration Fees mon or factivity in fund 210, Debt Service: the balance as provided in prior school year ee - License Tag Fees Appropriation (MVLR) ae Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)	2,088.00	
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. 64500 To correct pri 10100 64500 To correct pri 10100 64500 To correct pri Plus: Revenu Re	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: mo and adaptice as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Litense Tag Fees Ap	2,088.00	
Account # 64500 42210 To record am provided in A Fund 8 - Rett Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refua agent. 64500 To correct pri 10100 64500 To correct pri 10100 64500 To correct pri 10100 64500 To correct pri 10100 64500 To correct pri 10100 64500 To correct pri Plus: Revenu Refund Premiu Less: Paymei Interest Other S Paymei Dues a	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ted bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) to n Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ints to refunded bonds escrow agent ind fees on refunded bonds (admin and underwriter fees) int on refunded bonds	2,088.00	2,088.00

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Hillsborough Community College

	Hillsborough Community College		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
	Premium on Sale of Bonds		
	ey bond issues for the 2023-24 fiscal year.		
Account #	bt Service Current Bond Refunding Description		
Account #	Description Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
Fund 8 - Ret	tirement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	_
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
	expended Plant	<u></u>	<u></u>
Account #	Description		
10100	Cash - Cash Disbursements	682,453.92	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	23,632.50 830.17	
68530	Interest	-	700.00
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		720.38 686,348.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	19,848.21
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
deletted leve	enue for the 2023-24 listal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	
48100	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR With	-	
-	Due from Other Agencies		-
To reverse p	rior year overpayment.		
	Due to Other Agencies	-	
10100 To reverse p	Cash - Cash Disbursements rior year underpayment.		-
	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	10,452.00	10, 150, 00
42210 To record an	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		10,452.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ref	tirement of Indebtedness		
Account #	Description		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		
agent.	inding cash with fiscal agent to payments of refunded bonds escrow		
64500	SDA Sinking Fund Administration Face		
64500 10100	SBA Sinking Fund Administration Fees Cash - Cash Disbursements	-	-
	rior year SBA admin fees.		
10100	Cash - Cash Disbursements	-	
64500	SBA Sinking Fund Administration Fees		-
To correct pr	ior year SBA admin fees.		
Reconciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		-
Plus: Reven	ue - License Tag Fees Appropriation (MVLR)		-
	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	led bond proceeds im on refunded bonds		-
Less:			-
	ent of Debt Principal (SBE Capital Outlay Bonds)		-
	t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		-
Payme	ents to refunded bonds escrow agent		-
	and fees on refunded bonds (admin and underwriter fees) Int on refunded bonds		-
Ending fund			-

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Indian River State College

Entries resu	ulting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	-
	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		
Fund 8 - De	ebt 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)		-
	bond refunding for the 2023-24 fiscal year. tirement of Indebtedness		
Account #	Description		
ACCOUNT #	Cash	-	
N	Accrued Interest Payable		-
No accrued i	interest for the 2023-24 fiscal year.		
Year-end en	ntries:	Debit	Credit
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	516,775.02	
10100	Due from Other Agencies	18,825.19	
64500	Other Services (Admin Charges - State Treasury)	629.06	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	1,444.68
42210	Revenue - License Tag Fees Appropriation (MVLR)		520,643.43
	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	14,141.16
48100	OPDS disburgements, investment earnings, treasury fees, and		
To record CO	O&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
To record CO deferred reve	enue for the 2023-24 fiscal year.		
To record CO		-	-
To record CO deferred reve 27XXX 48100	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS	-	:
To record CO deferred reve 27XXX 48100	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	•	:
To record CO deferred reve 27XXX 48100	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh	•	:
To record CC deferred reve 27XXX 48100 To reverse p 48100	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies	•	:
To record CC deferred reve 27XXX 48100 To reverse p 48100	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment.	•	:
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS brior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies brior year overpayment. Due to Other Agencies	•	:
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment.	•	:
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies prior year overpayment. Due to Other Agencies Cash - Cash Disbursements	•	:
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account #	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies prior year overpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Irrent Funds - Unrestricted Description	•	:
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account <u>#</u> 64500	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE)	- - 7,920.00	- - - -
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 To record an	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	- - 7,920.00	7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 To record an provided in A	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- - - 7,920.00	- - - 7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ref	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies cash - Cash Disbursements orior year underpayment. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirrement of Indebtedness	- - - 7,920.00	- - - 7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account #	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description	- - 7,920.00	7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withr Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Iterement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- - 7,920.00	7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies cash - Cash Disbursements orior year underpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- - 7,920.00	7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withr Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Iterement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- - 7,920.00	7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Iterement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - 7,920.00	7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies Cash - Cash Disbursements prior year underpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - 7,920.00	7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies Cash - Cash Disbursements orior year underpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - - 7,920.00	7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies Cash - Cash Disbursements prior year underpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Interest Punds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Iterment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - 7,920.00	- - - 7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies Cash - Cash Disbursements prior year underpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - 7,920.00	- - - 7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies cash - Cash Disbursements prior year underpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Interest on Undistributed CO&DS Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments, Cash Equivalent (SBA)	- - - 7,920.00	- - - 7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p Fund 1 - Cun Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies Cash - Cash Disbursements orior year underpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)		- - - 7,920.00
To record CC deferred reve 27XXX 48100 To reverse p 48100 To reverse p Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. 64500 10100	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies Cash - Cash Disbursements prior year underpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) sBA Sinking Fund Administration fees Cash - Cash Equivalent (SBA)	· · · · · · · · · · · · · · · · · · ·	- - - 7,920.00
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To record CC deferred reverse 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cun Account # 64500 42210 42210 42210 48100 102XX To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 102XX To record de earnings, rela advance refu agent. 10100 To correct pr 10100 64500 To correct pr 1000 64500 To correct pr 1000 800 800 800 800 800 800 800 800 80	enue for the 2023-24 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With' Due from Other Agencies Cash - Cash Disbursements orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. <u>Interest on Undistributed CO&DS reternet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. <u>tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees rior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees rior year SBA admin fees. Description and magnetic as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - License Tag Fees Appropriation Fees rior year SBA admin fees. Description and the set of accrued interest, and transfer of prior year ue - License Tag Fees Appropriation Fees rior year SBA admin fees. Description and the set of the service for prior year anding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees rior year SBA admin fees. Description and the set on tervition function for the service interest Earnings) add balance as provided in prior school year ue - Licens</u></u>		562.53

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Florida Gateway College

	Florida Gateway College		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - Del	bt Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		-
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	tirement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
Year-end en		Debit	Credit
	expended Plant	Depit	oreun
Account #	Description		
10100	Cash - Cash Disbursements	80,972.08	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	2,931.41 98.65	
68530	Interest	-	000 70
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		208.78 81,558.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR W	(ithheld)	2,235.36
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	-
48100 To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withr Due from Other Agencies	-	
To reverse p	rior year overpayment.		
	Due to Other Agencies	-	
10100 To reverse p	Cash - Cash Disbursements rior year underpayment.		-
	rrent Funds - Unrestricted		
Account #	Description		
64500 42210	Other Services (Admin Charges - DOE)	1,242.00	1 0 40 00
	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		1,242.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement of Indebtedness		
Account # 69000	Description Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
earnings, rela advance refu	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100 To correct pr	Cash - Cash Disbursements ior year SBA admin fees.		
10100 64500	Cash - Cash Disbursements SBA Sinking Fund Administration Fees	-	-
To correct pr	rior year SBA admin fees.		
Beginning fu	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		-
Plus: Reven	ue - License Tag Fees Appropriation (MVLR)		-
Reven	led bond proceeds		-
	ied bond proceeds im on refunded bonds		-
Less: Payme	ent of Debt Principal (SBE Capital Outlay Bonds)		-
Interes	t on Debt (SBE Capital Outlay Bonds)		-
	Services (Admin Charges - SBA) ents to refunded bonds escrow agent		-
Dues a	and fees on refunded bonds (admin and underwriter fees)		-
Discou Ending fund	nt on refunded bonds balance		-
<u> </u>			

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Lake-Sumter State College

End to the source and refundingDebtOuterPerson of the source o		Lake-Sumter State College		
Association Description Come	Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Cash	Fund 7 - Une	expended Plant		
Cash	Account #	Description		
Due and Perse (laurable code - ford frame/schmin charges) . No row money book fords also ford . Parted - Dett Service Current Book Refunding . Calculate Section 1000000000000000000000000000000000000			-	
Discussion of some 3 second some of the 2025 Af lead year. Here are not a some of the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Due are of the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used a some for the 2025 Af lead year. Here are used for the 2025 Af lead year. Here ar			-	
Sale of bods - SBE/COB bods - Promise notice boods faulds to the XX2-24 facility yeau. - Privati o - Code Survey Contract Refunding - Account of Refunding Boods - Description -			-	
No new money bond issues for the 2022-24 fical year. Proof & Debt Service Current Bond Refunding Account & Description Descrip				-
Auguard J. Control Refunction				-
Account JI Description Description Description Account JI Description Description Description Account JI Description Description Description	No new mone	ey bond issues for the 2023-24 fiscal year.		
Miscelarization Principal Interest - Control Refunding - Due and Fies (Issuance costs - undorwited in charges) - Due and Fies (Issuance costs - undorwited in charges) - The Cost of Cost of Cost (Intervel adured as Cost (Intervel Adured Science Adure	Fund 8 - Deb	ot Service Current Bond Refunding		
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Sale of Relating Bonds			-	
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Fund 1 - Curret Funds - Unrestricted Account # Description 64500 Other Services (Admin Charges - DOE) 2,016.00 72210 Revenue - License Tag Fees Appropriation (MVLR) 2,016.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 2 Fund 3 - Retirement of Indebtedness Account # Description 99000 Payment of Debt Principal (SBE Capital Outlay Bonds) - 64500 SBA Sinking Fund Administration Fees - 64500 SBA Sinking Fund Administration Fees - 64500 SBA Sinking Fund Earnings - 64210 Revenue - License Tag Fees Appropriation (MVLR) - 70 record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accured interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. - 64500 SBA Sinking Fund Administration Fees - - 10100 Cash - Cash Disbursements - - 70 correct prior year SBA admin fees. - - - 10100 Cash - Cash Disbursement				-
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64500 Other Services (Admin Charges - DOE) 2,016.00 42210 Revenue - License Tag Fees Appropriation (MVLR) 2,016.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 2,016.00 Fund 8 - Retirement of Indebtedness Account # Description 68530 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) - 64500 SBA Sinking Fund Administration Fees - 64500 SBA Sinking Fund Administration Fees - Cash with Fiscal/Service Agents - - 42210 Revenue - License Tag Fees Appropriation (MVLR) - 42210 Revenue - License Tag Fees Appropriation (MVLR) - 42210 Revenue - License Tag Fees Appropriation (MVLR) - 64500 SBA Sinking Fund Administration Fees - - 10100 Cash - Cash Disbursements - - 64500 SBA Sinking Fund Administration Fees - - 10100 Cash - Cash Disbursements - - -				
42210 Revenue - License Tag Fees Appropriation (MVLR) 2,016.00 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Image: Construct of Construction 1, Section 9, Subsection (d) of the Florida Constitution. Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) - 64500 SBA Sinking Fund Administration Fees - Payments to Refunding Bond Escrow - Cash with Fiscal/Service Agents - Cash with Fiscal/Service Agents - 1012X Investments - Cash Equivalent (SBA) - 102XX Investments - Cash Equivalent (SBA) - 1012X Investments - Cash Equivalent (SBA) - 1012XX Investments - Cash Equivalent (SBA) - 1012XX Investments - Cash Equivalent (SBA) - 1012XX Investments - Cash Disbursements - 64500 SBA Sinking Fund Administration Fees - 10100 Cash - Cash Disbursements - 64500 SBA Sinking Fund Administration Fees - <t< td=""><td></td><td></td><td>2 016 00</td><td></td></t<>			2 016 00	
provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fuel 3 - Retirement of Indebtedness Account # Description 68000 Payment of Debt Principal (SBE Capital Outlay Bonds) - 64530 Interest on Debt (SBE Capital Outlay Bonds) - 64500 SBA Sinking Fund Administration Fees - Payments to Refunding Bond Escrow - Cash with Fiscal/Service Agents - 42210 Revenue - License Tag Fees Appropriation (MVLR) - 44100 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 - 10100 Cash - Cash Disbursements - To correct prior year SBA admin fees. - - 10100 Cash - Cash Disbursements - - 64500 SBA Sinking Fund Administration Fees - - 10100 Cash - Cash Disbursements - - 64500 SBA Sinking Fund Administration Fees - -			2,010.00	2,016.00
Fund 8 - Retirement of Indebtedness Account # Description 69000 Payment of Debt Principal (SBE Capital Outlay Bonds) - 64500 SBA Sinking Fund Administration Fees - Payments to Refunding Bond Escrow - Accrued Interest Payable - Cash with Fiscal/Service Agents - 42210 Revenue - License Tag Fees Appropriation (MVLR) - 42210 Revenue - License Tag Fees Appropriation (MVLR) - 42210 Revenue - Cash Equivalent (SBA) - 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. - 64500 SBA Sinking Fund Administration Fees - To correct prior year SBA admin fees. - - 10100 Cash - Cash Disbursements - - 64500 SBA Sinking Fund Administration Fees - - To correct prior year SBA admin fees. - - -				
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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 -		Je - License Tag Fees Appropriation (MVI R)		-
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 -				-
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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 -		m on refunded bonds		-
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Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	Interes	t on Debt (SBE Capital Outlay Bonds)		-
Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -		· · · · · · · · · · · · · · · · · · ·		-
Discount on refunded bonds				-
Ending fund balance -	Discou	nt on refunded bonds	-	
	Ending fund b	palance	_	-

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024

State College of Florida, Manatee-Sarasota

intries resu	Iting from bond issuance and refunding:	Debit	Credi
Fund 7 - Une Account #	expended Plant Description		
1000unt #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
lo new mone	ey bond issues for the 2023-24 fiscal year.		
und 8 - Deb	ot Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interest - Current Refunding	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
lo current re	funding for the 2023-24 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	Description		
Account #	<u>Description</u> Cash	-	
lo accruced :	Accrued Interest Payable		-
	nterest for the 2023-24 fiscal year.		
ear-end en		<u>Debit</u>	<u>Credi</u>
CCOUNT #	expended Plant Description		
0100	Cash - Cash Disbursements	199,262.32	
4500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	7,456.43 243.05	
8530	Interest	-	
27XXX 2210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		748.52 200,940.00
8100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	5,273.28
	0&DS disbursements, investment earnings, treasury fees, and encoded an		
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	
18100	Interest on Undistributed CO&DS		-
	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		
o reverse p	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With	-	-
Fo reverse pi 18100	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withr Due from Other Agencies		-
Fo reverse pi 18100	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies rior year overpayment.		
To reverse p 18100 To reverse p	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withr Due from Other Agencies	•	
To reverse p 18100 To reverse p 10100 To reverse p	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With' Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment.	•	-
Fo reverse p 18100 Fo reverse p 10100 Fo reverse p Fund 1 - Cur	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment. rrent Funds - Unrestricted		
To reverse p 18100 To reverse p 10100 To reverse p	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With' Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment.	- - 3,060.00	
To reverse p 18100 To reverse p 10100 To reverse p 1000 To reverse p 1000 To reverse p 1000 To reverse p 1000 To reverse p 1000 To reverse p	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	- - 3,060.00	3,060.00
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To reverse p 18100 To reverse p 10100 To reverse p 10100 To reverse p 10100 10100 10100 10100 10100 10100 1022XX 10100 1022XX 10100 1022XX 10100 1022XX 10100 1022XX 10100 1000 1010	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With' Due from Other Agencies cash - Cash Disbursements rior year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees cash - Cash Disbursements ior year SBA admin fees. Cash - Cash Disbursements sBA Sinking Fund Administration Fees ior year SBA admin fees. Cash - Cash Disbursements ior year SBA admin fees. Description fund 210, Debt Service: the Jalance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds en or funded bonds ervices (Admin Charges - SBA) ints to refunded bonds escrow agent nd fees on refunded bonds		3,060.00

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Miami Dade College

	Miami Dade College		
Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mon	Premium on Sale of Bonds ey bond issues for the 2023-24 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
Account #	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No ourropt r	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2023-24 fiscal year.		-
	- ·		
	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	tirement of Indebtedness		
Account #	Description Cash	-	
	Accrued Interest Payable		-
No accrued i	interest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	1,364,707.49	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	46,249.35 1,658.91	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		464.56
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	1,371,514.00 40,637.19
	D&DS disbursements, investment earnings, treasury fees, and		,
	enue for the 2023-24 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	_	
217000	Due from Other Agencies		-
48100	Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due from Other Agencies rior year overpayment.		-
To reverse p	nor year overpayment.		
	Due to Other Agencies	-	
10100 To reverse p	Cash - Cash Disbursements rior year underpayment.		-
	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	20,886.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		20,886.00
	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement 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 Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42240	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
agent.	san man need agent to paymente of refunded bonds callOW		
04500			
64500 10100	SBA Sinking Fund Administration Fees Cash - Cash Disbursements	-	-
	rior year SBA admin fees.		
10100	Cash Cash Dishursomente		
10100 64500	Cash - Cash Disbursements SBA Sinking Fund Administration Fees	-	-
	rior year SBA admin fees.		
Reconciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		-
Plus:			
	ue - License Tag Fees Appropriation (MVLR)		-
	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds		-
Premiu	um on refunded bonds		-
Less:	ant of Daht Dringing (CDE Orgital Orgital Day to		
	ent of Debt Principal (SBE Capital Outlay Bonds) at on Debt (SBE Capital Outlay Bonds)		-
Other	Services (Admin Charges - SBA)		-
	ents to refunded bonds escrow agent		-
	and fees on refunded bonds (admin and underwriter fees) Int on refunded bonds		-
Ending fund			-

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 North Florida College

	North Florida College		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwher's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - Del	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
No current re	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2023-24 fiscal year.		-
	bt Service Advance Bond Refunding		
Account #	Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2023-24 fiscal year.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
	expended Plant		<u></u>
Account #	Description		
10100	Cash - Cash Disbursements	43,656.08	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	1,591.01 53.20	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		122.77 43,982.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLR With	held)	1,195.30
	D&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2023-24 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
48100	Due from Other Agencies Interest on Undistributed CO&DS		-
	rior year receivable/deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR With		
40100	Due from Other Agencies	-	-
To reverse p	rior year overpayment.		
	Due to Other Agencies	-	
10100	Cash - Cash Disbursements		-
	rior year underpayment.		
	rrent Funds - Unrestricted Description		
<u>Account #</u> 64500	Other Services (Admin Charges - DOE)	669.78	
42210	Revenue - License Tag Fees Appropriation (MVLR)		669.78
	nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100 To correct pr	Cash - Cash Disbursements ior year SBA admin fees.		-
10100 64500	Cash - Cash Disbursements SBA Sinking Fund Administration Fees	-	
	rior year SBA admin fees.		
Reconciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		-
Plus:			
	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Refund	led bond proceeds		-
Premiu Less:	im on refunded bonds		-
Payme	ent of Debt Principal (SBE Capital Outlay Bonds)		-
	t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		-
Payme	ents to refunded bonds escrow agent		-
Dues a	and fees on refunded bonds (admin and underwriter fees)		-
Discou Ending fund	nt on refunded bonds balance		-
-			

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Northwest Florida State College

	Northwest Florida State College		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - De	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
-	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		
	tirement of Indebtedness		
Account #	Description		
Account #	Cash	-	
	Accrued Interest Payable		-
No accrued	interest for the 2023-24 fiscal year.		
Year-end er	ntries:	Debit	Credit
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	186,959.87 6,856.24	
64500	Other Services (Admin Charges - State Treasury)	256.39	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		591.68 187,720.09
48100	Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	5,760.73
	O&DS disbursements, investment earnings, treasury fees, and		
deferred rev	enue for the 2023-24 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
10100	Due from Other Agencies		-
48100 To reverse n	Interest on Undistributed CO&DS prior year receivable/deferred revenue.		-
101010100 p			
48100	Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies	-	
To reverse p	prior year overpayment.		-
10100	Due to Other Agencies Cash - Cash Disbursements	-	_
	prior year underpayment.		-
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	3,228.00	
42210 To record an	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		3,228.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	23,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	1,870.00 6.63	
01000	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		- 24,248.81
48100	SBA Sinking Fund Earnings	-	99.33
102XX	Investments - Cash Equivalent (SBA)		528.49
	ebt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
64500	SBA Sinking Fund Administration Fees		
10100	Cash - Cash Disbursements	-	-
To correct p	rior year SBA admin fees.		
10100	Cash - Cash Disbursements	3.09	
64500	SBA Sinking Fund Administration Fees	0.00	3.09
To correct p	rior year SBA admin fees.		
Reconciliati	ion of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		1,017.02
Plus:			
	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		24,248.81 99.33
	ded bond proceeds		-
Premiu	um on refunded bonds		-
Less: Pavme	ent of Debt Principal (SBE Capital Outlay Bonds)		23,000.00
Interes	st on Debt (SBE Capital Outlay Bonds)		1,870.00
	Services (Admin Charges - SBA)		3.54
	ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		-
Discou	int on refunded bonds		-
Ending fund	balance	=	491.62

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Palm Beach State College

	Palm Beach State College		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
No	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Account #	bt Service Current Bond Refunding Description		
<u>710000unt m</u>	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
Account #	ebt Service Advance Bond Refunding Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	tirement of Indebtedness		
Account #	Description Cash	-	
No operadi	Accrued Interest Payable		-
	interest for the 2023-24 fiscal year.		
Year-end en		<u>Debit</u>	Credit
	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	470,080.05	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	17,400.57 752.97	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		1,737.65 469,577.81
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	/ithheld)	16,918.13
	D&DS disbursements, investment earnings, treasury fees, and		
deterred reve	enue for the 2023-24 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
48100	Due from Other Agencies Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
To reverse p	Due from Other Agencies		
TO Teverse p	rior year overpayment.		
10100	Due to Other Agencies Cash - Cash Disbursements	-	_
	rior year underpayment.		
<u>Fund 1 - Cu</u>	rrent Funds - Unrestricted		
Account #	Description	0.400.00	
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	9,480.00	9,480.00
	nounts withheld from MVLR for actual administration fees as		
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	145,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	11,840.00 41.84	
0.000	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		152,922.69
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	626.41 3,332.74
	bt service payments, MVLR withheld for debt service, investment		-,
	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
agent.	inding cash with riscal agent to payments of refunded bonds escrow		
64500	SBA Sinking Fund Administration Fees		
10100	Cash - Cash Disbursements	-	-
To correct pr	rior year SBA admin fees.		
10100	Cash - Cash Disbursements	19.48	
64500 To correct p	SBA Sinking Fund Administration Fees rior year SBA admin fees.		19.48
	•		
	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year		6,438.32
Plus:	nu balance as provided in prior school year		0,430.32
	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		152,922.69 626.41
Refund	ded bond proceeds		-
Premiu Less:	um on refunded bonds		-
Payme	ent of Debt Principal (SBE Capital Outlay Bonds)		145,000.00
	t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		11,840.00 22.36
Payme	ents to refunded bonds escrow agent		-
	and fees on refunded bonds (admin and underwriter fees) Int on refunded bonds		-
Ending fund			3,125.06

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Pasco-Hernando State College

	Pasco-Hernando State College		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - De	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	bbt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	tirement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2023-24 fiscal year.		-
	·		
Year-end en	tries:	Debit	Credit
<u>Fund 7 - Un</u>	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	100,731.51	
10100	Due from Other Agencies	4,182.03	
64500	Other Services (Admin Charges - State Treasury)	316.91	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	945.09
42210	Revenue - License Tag Fees Appropriation (MVLR)		97,378.49
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	6,906.87
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
deletted leve			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
48100	Due from Other Agencies Interest on Undistributed CO&DS		-
To reverse p	rior year receivable/deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR With		
46100	Due from Other Agencies	-	-
To reverse p	rior year overpayment.		
	Due to Other Agencies	-	
10100	Cash - Cash Disbursements		-
	rior year underpayment.		
	rrent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	3.990.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	3,330.00	3,990.00
	nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	Internet of Indebtedness		
Account # 69000	Description Payment of Debt Principal (SBE Capital Outlay Bonds)	119,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	48,900.00	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	45.04	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	164,610.50 674.28
102XX	Investments - Cash Equivalent (SBA)		2,660.26
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		
agent.	inding cash with riscal agent to payments of refunded bonds escrow		
04500			
64500 10100	SBA Sinking Fund Administration Fees Cash - Cash Disbursements	-	-
	rior year SBA admin fees.		
10100	Cash - Cash Disbursements	20.97	
64500	SBA Sinking Fund Administration Fees	20.07	20.97
To correct pr	rior year SBA admin fees.		
Reconciliati	on of activity in fund 210, Debt Service:		
Beginning fu	nd balance as provided in prior school year		25,007.77
Plus:			
	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		164,610.50 674.28
Refund	led bond proceeds		-
Premiu Less:	im on refunded bonds		-
	ent of Debt Principal (SBE Capital Outlay Bonds)		119,000.00
Interes	t on Debt (SBE Capital Outlay Bonds)		48,900.00
	Services (Admin Charges - SBA) ents to refunded bonds escrow agent		24.07
Dues a	and fees on refunded bonds (admin and underwriter fees)		-
	nt on refunded bonds		22 260 40
Ending fund			22,368.48

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Pensacola State College

Fund 7 - Unexp Account # D D D D D D D D D D D D D D D D D Account # D D D D	g from bond issuance and refunding: ended Plant escription ash ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. ervice Current Bond Refunding escription	<u>Debit</u>	Credit
Account # DC DD D No new money b Fund 8 - Debt S Account # D D D D D D D D D D D D D D D D D D D	escription ash ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. ervice Current Bond Refunding		
No new money b Fund 8 - Debt S Account # D D D D D	ash ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. ervice Current Bond Refunding		
D D D Fund 8 - Debt S Account # D D D D D	ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. ervice Current Bond Refunding		
D No new money b Fund 8 - Debt S Account # D N D D D D	ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. ervice Current Bond Refunding	-	
No new money b Fund 8 - Debt S Account # D M D D D	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. ervice Current Bond Refunding	-	
Fund 8 - Debt S Account # D M D D D D	Premium on Sale of Bonds ond issues for the 2023-24 fiscal year. ervice Current Bond Refunding	-	
Fund 8 - Debt S Account # D M D D D D	ervice Current Bond Refunding		-
Account # D M D D D			
M D D	escription		
ם ס ס			
D	liscellaneous Principal/Interest - Current Refunding ues and Fees (Issuance costs - underwriter's discount)	-	
	ues and Fees (Issuance costs - bond finance/admin charges)	-	
	iscounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	ding for the 2023-24 fiscal year.		
	Service Advance Bond Refunding		
	escription ash with Fiscal/Service Agents	-	
D	ues and Fees (Issuance costs - underwriter's discount)	-	
	ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	-	
D	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No advance bon	Accrued Interest Payable (Sinking Fund Accruals) d refunding for the 2023-24 fiscal year.		-
	nent of Indebtedness		
	escription		
	ash	-	
No accrued inter	Accrued Interest Payable est for the 2023-24 fiscal year.		-
		-	
Year-end entrie		Debit	<u>Credit</u>
Fund 7 - Unexp			
	<u>escription</u> ash - Cash Disbursements	236,405.15	
	ue from Other Agencies	9,630.71	
64500 O	ther Services (Admin Charges - State Treasury)	289.27	
68530 lr 27XXX	terest Deferred Revenues - Unavailable	-	1,646.98
42210	Revenue - License Tag Fees Appropriation (MVLR)		239,158.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Wi	ithheld)	5,520.15
	S disbursements, investment earnings, treasury fees, and of the 2023-24 fiscal year.		
27XXX D	eferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	-
48100	Interest on Undistributed CO&DS		-
To reverse prior	year receivable/deferred revenue.		
48100 R	evenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
To reverse prior	Due from Other Agencies year overpayment.		-
D 10100	ue to Other Agencies Cash - Cash Disbursements	-	-
	year underpayment.		-
Fund 1 - Curren	t Funds - Unrestricted		
	escription		
64500 C 42210	ther Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,642.00	3,642.00
	ts withheld from MVLR for actual administration fees as		3,042.00
•	e XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Retirer	nent of Indebtedness		
	escription avment of Debt Principal (SBE Capital Outlay Bonds)		
	ayment of Debt Principal (SBE Capital Outlay Bonds) terest on Debt (SBE Capital Outlay Bonds)	-	
64500 S	BA Sinking Fund Administration Fees	-	
P	ayments to Refunding Bond Escrow ccrued Interest Payable	-	
	······································		-
A C	ash with Fiscal/Service Agents	_	-
A C 42210	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	-	-
A C	ash with Fiscal/Service Agents		
A C 42210 48100 102XX To record debt s	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment		
A C 42210 48100 102XX To record debt s earnings, related	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year		
A C 42210 48100 102XX To record debt s earnings, related	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment		
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent.	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow		
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent.	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees	-	
A 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 S 10100	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow		
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 S 10100 To correct prior y	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ig cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements year SBA admin fees.	-	
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 S 10100 S 10100 C 64500 C	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ng cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements year SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees	-	
A 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 S 10100 S 10100 C 64500 C	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements vear SBA admin fees. ash - Cash Disbursements	-	
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 To correct prior y 10100 C 64500 To correct prior y	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ng cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements year SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees	•	
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 S 10100 To correct prior y 10100 C 64500 To correct prior y Reconciliation of Beginning fund b	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees.	-	-
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 S 10100 To correct prior y 10100 C 64500 To correct prior y Reconciliation of Beginning fund b Plus:	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ng cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements rear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees.	-	-
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 S 10100 To 64500 To 70 Record Idebt s 64500 To 70 Record	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees.	•	-
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 S 10100 To correct prior y 10100 C 64500 To correct prior y Reconciliation C Beginning fund b Plus: Revenue - Revenue - Refunded	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees. 25 26 27 27 28 28 29 29 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20	•	-
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 S 10100 C 64500 S 10100 C 64500 S 10100 C 64500 S 10100 C 64500 S To correct prior y Reconciliation of Beginning fund b Plus: Revenue - Refunded I Premium C	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ig cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees. of activity in fund 210, Debt Service: alance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings)	•	-
A 22210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 S 10100 To 64500 To 64500 To 64500 To 64500 To 8eginning fund b Plus: Revenue - Revenue - Revenue - Revenue - Refunded f Premium of Less:	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees. 25 26 27 27 28 28 29 29 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20	•	-
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 To correct prior y 10100 C 64500 To correct prior y 10100 C 64500 To correct prior y Reconciliation Beginning fund b Plus: Revenue - Refunded I Premium c Less: Payment o Interest on	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ig cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees. 25 26 27 27 28 29 29 20 20 20 20 21 21 22 23 25 25 26 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27	•	-
A C 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 S 10100 C 64500 S 10100 C 64500 To correct prior y 10100 C 64500 To correct prior y 10100 C 64500 To correct prior y Reconciliation of Beginning fund b Plus: Revenue - Revenue - Refunded I Premium of Less: Payment of Interest on Other Serve	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ig cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees. of activity in fund 210, Debt Service: alance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings) bond proceeds in refunded bonds f Debt Principal (SBE Capital Outlay Bonds)	•	-
A 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 To correct prior y 10100 64500 To correct prior y 10100 Reconciliation of Beginning fund b Plus: Revenue - Revenue - Revenue - Refunded I Premiumo d Less: Payment o Interest on Other Serv Payments Dues and f	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ig cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees. of activity in fund 210, Debt Service: alance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings) bond proceeds in refunded bonds f Debt Principal (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) ices (Admin Charges - SBA) to refunded bonds escrow agent ees on refunded bonds (admin and underwriter fees)	-	-
A 42210 48100 102XX To record debt s earnings, related advance refundir agent. 64500 To correct prior y 10100 64500 To correct prior y 10100 Reconciliation of Beginning fund b Plus: Revenue - Revenue -	ash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ig cash with fiscal agent to payments of refunded bonds escrow BA Sinking Fund Administration Fees Cash - Cash Disbursements vear SBA admin fees. ash - Cash Disbursements SBA Sinking Fund Administration Fees vear SBA admin fees. 25 26 27 27 28 27 27 28 29 29 20 20 20 20 21 21 22 23 23 25 25 25 26 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27 27		-

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Polk State College

	Iting from bond issuance and refunding:		
		Debit	Credit
	expended Plant		
	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2023-24 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No odvorso I	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2023-24 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2023-24 fiscal year.		-
Veen and an		Dahit	One dit
Year-end en		Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description	400 500 04	
10100	Cash - Cash Disbursements Due from Other Agencies	169,500.31 6,007.97	
64500	Other Services (Admin Charges - State Treasury)	206.35	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		312.82 170,602.00
42210	Revenue - Interest and Dividends (Interest Earned on MVLR W	/ithheld)	4,799.81
	D&DS disbursements, investment earnings, treasury fees, and	(initial)	1,1 00101
	enue for the 2023-24 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	
48100	Interest on Undistributed CO&DS		-
48100 To reverse p	Interest on Undistributed CO&DS rior year receivable/deferred revenue.		-
To reverse p	rior year receivable/deferred revenue.		-
	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withr	-	
To reverse p 48100	rior year receivable/deferred revenue.		
To reverse p 48100	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withr Due from Other Agencies rior year overpayment.	-	
To reverse p 48100 To reverse p	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies rior year overpayment. Due to Other Agencies		
To reverse p 48100 To reverse p 10100	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withr Due from Other Agencies rior year overpayment.	•	
To reverse p 48100 To reverse p 10100 To reverse p	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment.		
To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cur	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment. rrent Funds - Unrestricted	-	
To reverse p 48100 To reverse p 10100 To reverse p	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment.	- - 2,598.00	
To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cur Account # 64500 42210	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	- - 2,598.00	2,598.00
To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cur Account # 64500 42210 To record and	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	- - 2,598.00	2,598.00
To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cur Account # 64500 42210 To record arr provided in A	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment. rrent Funds - Unrestricted <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 2,598.00	2,598.00
To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment. rrent Funds - Unrestricted <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	- - 2,598.00	2,598.00
To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cur Account # 64500 42210 To record an provided in A Fund 8 - Ret Account #	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description	- - 2,598.00	2,598.00
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To reverse pr 48100 To reverse pr 10100 To reverse pr Fund 1 - Cur Account # 64500 42210 42210 42210 48100 102XX To record ar provided in A Fund 8 - Ret Account # 69000 68530 64500 102XX To record de earnings, rela advance refu advance refu advance refu advance refu advance refu advance refu advance refu Beginning fur Plus: Revenu Refund Premiu Less: Payme Interes Other S	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies rior year overpayment. Due to Other Agencies Cash - Cash Disbursements rior year underpayment. trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. Description SBA Sinking Fund Administration Fees Cash - Cash Disbursements ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. Description Administration Fees ior year SBA admin fees. Description Administration Fees ior year SBA admin fees. Description SBA Sinking Fund Administration Fees ior year SBA admin fees. Description Administration Fees ior year SBA admin fees. Description SBA Sinking Fund SBA Sinking Fund Interest Earnings) ied balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ied bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds)	- - 2,598.00 - - - - - - -	2,598.00
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To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cur Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 102XX To record de earnings, rela advance refu agent. 64500 10100 To correct pr 10100 64500 To correct pr 10100 64500 To correct pr 10100 64500 To correct pr 10100 64500 To correct pr Plus: Revenu Revenu Refund Premiu Less: Payme Interes Other S Payme Dues a	rior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies cash - Cash Disbursements rior year overpayment. Pue to Other Agencies Cash - Cash Disbursements rior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees ior year SBA admin fees. on of activity in fund 210, Debt Service: the balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds m on refunded bonds ervices (Admin Charges - SBA) nts to refunded bonds escrow agent nd fees on	- 2,598.00	2,598.00

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 St. Johns River State College

	ulting from bond issuance and refunding:		
Fund 7 - Un	annig nenn sena leeuanee ana reranang.	Debit	Credit
	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ney bond issues for the 2023-24 fiscal year.		
Fund 8 - Del	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2023-24 fiscal year.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	_
No accrued i	interest for the 2023-24 fiscal year.		-
Year-end en	•	Debit	Credit
	expended Plant	Debit	Credit
Account #	Description		
10100	Cash - Cash Disbursements	153,952.77	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	5,747.60 187.77	
54500 58530	Interest	-	
27XXX	Deferred Revenues - Unavailable		565.42
12210 18100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W	(ithheld)	155,236.00 4,086.72
	O&DS disbursements, investment earnings, treasury fees, and		1,000112
l o recora U			
	enue for the 2023-24 fiscal year.		
deferred reve	·		
deferred reve	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	-
deferred reve 27XXX 48100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS		:
deferred reve 27XXX 48100 To reverse p	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue.		:
deferred reve 27XXX 48100 To reverse p	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh		:
deferred reve 27XXX 48100 To reverse p 48100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue.	•	:
deferred reve 27XXX 48100 To reverse p 48100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS brior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies brior year overpayment.	•	
deferred reve 27XXX 48100 To reverse p 48100 To reverse p	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies	•	
deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies prior year overpayment. Due to Other Agencies	•	
deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements		:
deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account #	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Irrent Funds - Unrestricted Description	-	
deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account <u>#</u> 54500	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies prior year overpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE)	- - 2,364.00	2.364.00
deferred reve 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	- - 2,364.00	2,364.00
deferred rever 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account # 54500 422210 To record an provided in <i>P</i>	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS brior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements Orior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- - 2,364.00	2,364.00
deferred rever 27XXX 48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in <i>A</i> Fund 8 - Rev	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS brior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness	- - 2,364.00	2,364.00
deferred reve 27XXX 48100 Fo reverse p 48100 Fo reverse p 10100 Fo reverse p Fund 1 - Cu Account # 34500 42210 Fo record an porovided in A Fund 8 - Rei Account #	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Internet Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description	- - 2,364.00	2,364.00
deferred reve 27XXX 48100 Fo reverse p 48100 Fo reverse p 10100 Fo reverse p Fund 1 - Cu Account # 54500 42210 Fo record an Provided in <i>A</i> Fund 8 - Rei Account # 5000 58530	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS brior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies crior year overpayment. Due to Other Agencies Cash - Cash Disbursements brior year underpayment. Interest (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Iterement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- - 2,364.00	2,364.00
deferred reve 27XXX 48100 Fo reverse p 48100 Fo reverse p 10100 Fo reverse p Fund 1 - Cu Account # 54500 42210 Fo record an Provided in <i>A</i> Fund 8 - Rei Account # 5000 58530	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS brior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Interest on Understricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. timement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- - 2,364.00	2,364.00
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deferred rever 27XXX 48100 To reverse p 48100 To reverse p 48100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel- advance refu agent. 64500 10100 To correct pu 10100 64500 To correct pu	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies Cash - Cash Disbursements prior year overpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest to Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements rior year SBA admin fees. Cash - Cash Disbursements rior year SBA admin fees. Cash - Cash Disbursements in or factivity in fund 210, Debt Service: Ind balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) fed bond proceeds um on refunded bonds ent of Debt Principal (SBE Capital Outlay Bonds) services (Admin Charges - SBA)		- - - 2,364.00
deferred rever 27XXX 48100 To reverse p 48100 To reverse p 48100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel- advance refu advance refu advance refu advance refu advance refu advance refu advance refu Beginning fu Plus: Reven Refunc Premic Less: Paymes Other 3 Paymes	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies Cash - Cash Disbursements orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements sBA Sinking Fund Administration Fees cash - Cash Disbursements rior year SBA admin fees. Cash - Cash Disbursements une Jucense Tag Fees Appropriation (MVLR) ue - License Tag Fees Appropriation Fees rior year SBA admin fees. ton of activity in fund 210, Debt Service: Ind balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earni		2,364.00
deferred rever 27XXX 48100 To reverse p 48100 To reverse p 48100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel- advance refu agent. 64500 10100 To correct pr 10100 64500 To correct pr 10100 64500 To correct pr 10100 64500 To correct pr 10100 64500 To correct pr 10100 64500 To correct pr Reven Reven Reven Reven Refunc Premic Less: Payme Dues a	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Interest Common Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow SBA Sinking Fund Administration Fees Cash - Cash Disbursements for year SBA admin fees. Cash - Cash Disbursements SBA Sinking Fund Administration Fees for year SBA admin fees. Cash - Cash Disbursements for year SBA admin fees. Cash - Cash Disbursements sBA Sinking Fund Administration Fees for of activity in fund 210, Debt Service: Ind balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds um on refunded bonds ent of Debt Principal (SBE Capital Outlay Bonds) services (Admin Charges - SBA) ents to refunded bonds (sdmin and underwriter fees) and fees on refunded bonds (sdmin and underwriter fees) and offees on refunded bonds (sdmin and underwriter fees) and on feunded bonds		

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 St. Petersburg College

	St. Petersburg College		
Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - De	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
N	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2023-24 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
Fund 8 - Re	tirement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable interest for the 2023-24 fiscal year.		-
	•		
Year-end er		Debit	Credit
	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	494,084.49	
10100	Due from Other Agencies	18,728.32	
64500	Other Services (Admin Charges - State Treasury)	763.93	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	2,227.10
42210	Revenue - License Tag Fees Appropriation (MVLR)		494,649.39
48100 T	Revenue - Interest and Dividends (Interest Earned on MVLR \	Vithheld)	16,700.25
	O&DS disbursements, investment earnings, treasury fees, and enue for the 2023-24 fiscal year.		
	·		
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	-
48100	Interest on Undistributed CO&DS		-
To reverse p	prior year receivable/deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR With	-	
_	Due from Other Agencies		-
To reverse p	prior year overpayment.		
	Due to Other Agencies	-	
10100 To rovorco r	Cash - Cash Disbursements prior year underpayment.		-
Account #	rrent Funds - Unrestricted Description		
64500	Other Services (Admin Charges - DOE)	9,618.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		9,618.00
	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	99,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	40,650.00 37.46	
04300	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		- 136,915.13
48100	SBA Sinking Fund Earnings	-	560.84
102XX	Investments - Cash Equivalent (SBA)		2,211.49
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100	Cash - Cash Disbursements		-
To correct p	rior year SBA admin fees.		
10100	Cash - Cash Disbursements	17.44	
64500	SBA Sinking Fund Administration Fees rior year SBA admin fees.		17.44
To conect p	noi year SDA adminiees.		
	ion of activity in fund 210, Debt Service:		
Beginning fu Plus:	nd balance as provided in prior school year		20,787.21
	ue - License Tag Fees Appropriation (MVLR)		136,915.13
Reven	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		560.84
	ded bond proceeds um on refunded bonds		-
Less:			
	ent of Debt Principal (SBE Capital Outlay Bonds)		99,000.00
	st on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		40,650.00 20.02
Payme	ents to refunded bonds escrow agent		-
	and fees on refunded bonds (admin and underwriter fees) Int on refunded bonds		-
Ending fund			- 18,593.16

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Santa Fe College

Fund 7 - Un	Ilting from bond issuance and refunding:		
	anny nom bond issuance and refunding.	Debit	Credit
	expended Plant		
Account #	Description		
<u>/////////////////////////////////////</u>	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
••	Premium on Sale of Bonds		-
	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - Del	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2023-24 fiscal year.		
Fund 8 - De	ebt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		-
	tirement of Indebtedness		
Account #	Description Cash	-	
	Accrued Interest Payable		-
No accrued i	interest for the 2023-24 fiscal year.		
Year-end en	ntries:	Debit	Credit
	expended Plant	Desit	oroun
Account # 10100	Description Cash - Cash Disbursements	368,186.92	
	Due from Other Agencies	13,229.45	
64500	Other Services (Admin Charges - State Treasury)	448.44	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	852.69
42210	Revenue - License Tag Fees Appropriation (MVLR)		852.69 370,754.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	10,258.12
	O&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2023-24 fiscal year.		
27XXX	Deterred Revenues - Unavailable - Prior Year	-	
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	-	-
48100	Due from Other Agencies Interest on Undistributed CO&DS	-	
48100	Due from Other Agencies	-	-
48100 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS		:
48100 To reverse p 48100	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies		
48100 To reverse p 48100	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With)		
48100 To reverse p 48100	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies orior year overpayment.	•	:
48100 To reverse p 48100 To reverse p 10100	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements	-	:
48100 To reverse p 48100 To reverse p 10100	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies	•	:
48100 To reverse p 48100 To reverse p 10100 To reverse p	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements	•	:
48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account #	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. rrent Funds - Unrestricted Description	· ·	:
48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu <u>Account #</u> 64500	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies prior year overpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	- - 5,646.00	-
48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu <u>Account #</u> 64500 42210	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	- - 5,646.00	- - 5,646.00
48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR With Due from Other Agencies prior year overpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	- - 5,646.00	
48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in <i>P</i>	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	- - 5,646.00	5,646.00
48100 To reverse p 48100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in <i>A</i> Fund 8 - Ref	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as virtice XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness	- - 5,646.00	
48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in <i>A</i> Fund 8 - Ref Account #	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Vrticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 5,646.00	5,646.00
48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in <i>A</i> Fund 8 - Ref Account # 69000 68530	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- - 5,646.00	5,646.00
48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in <i>A</i> Fund 8 - Ref Account # 69000 68530	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Viticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- - 5,646.00 - - - -	5,646.00
48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in <i>A</i> Fund 8 - Ref Account # 69000 68530	Due from Other Agencies Interest on Undistributed CO&DS orior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies prior year overpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - 5,646.00	5,646.00
48100 To reverse p 48100 To reverse p 10100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in <i>A</i> Fund 8 - Re Account # 69000 68530 64500	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withf Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - 5,646.00	5,646.00
48100 To reverse p 48100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in <i>A</i> Fund 8 - Rei Account # 69000 68530 64500	Due from Other Agencies Interest on Undistributed CO&DS vrior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies orior year overpayment. Due to Other Agencies Cash - Cash Disbursements orior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Naticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt Principal GSE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - 5,646.00	5,646.00
48100 To reverse p 48100 To reverse p Fund 1 - Cu Account # 64500 42210 To record an provided in <i>A</i> Fund 8 - Rei Account # 69000 68530 64500	Due from Other Agencies Interest on Undistributed CO&DS prior year receivable/deferred revenue. Revenue - Interest and Dividends (Interest Earned on MVLR Withh Due from Other Agencies prior year overpayment. Due to Other Agencies Cash - Cash Disbursements prior year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees		5,646.00
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Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Seminole State College of Florida

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Board III Description	Entries resu	Iting from bond issuance and refunding:	Debit	Credit
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Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -				12.62
	Dues a	nd fees on refunded bonds (admin and underwriter fees)		-
4,700.09			—	4 768 60
			_	-,700.09

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 South Florida State College

	South Florida State College		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	expended Plant		
Account #	Description		
Account #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2023-24 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2023-24 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwher's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2023-24 fiscal year.		
	tirement of Indebtedness		
Account #	Description		
<u>/ 10000111 #</u>	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2023-24 fiscal year.		
Year-end en	tries:	Debit	Credit
<u>Fund</u> 7 - Une	expended Plant	—	
Account #	Description		
10100	Cash - Cash Disbursements	125,199.16	
	Due from Other Agencies	5,317.39	
64500	Other Services (Admin Charges - State Treasury)	153.45	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	1,082.20
42210	Revenue - License Tag Fees Appropriation (MVLR)		126,868.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR W	/ithheld)	2,719.80
	D&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2023-24 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
	Due from Other Agencies		-
48100	Interest on Undistributed CO&DS		-
i o reverse p	rior year receivable/deferred revenue.		
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
Tore	Due from Other Agencies		-
i o reverse p	rior year overpayment.		
	Due to Other Agencies	-	
10100 To reverse p	Cash - Cash Disbursements		-
	rior year underpayment.		
	rrent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	1,932.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	1,002.00	1,932.00
To record an	nounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
0-000	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
40	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100	Cash - Cash Disbursements		-
To correct pr	ior year SBA admin fees.		
10100	Cash - Cash Disbursements	-	
64500	SBA Sinking Fund Administration Fees		-
To correct pr	ior year SBA admin fees.		
Reconciliati	on of activity in fund 210, Debt Service:	-	
	nd balance as provided in prior school year		-
Plus:			
Reven	ue - License Tag Fees Appropriation (MVLR)		-
	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	led bond proceeds Im on refunded bonds		-
Less:			-
	nt of Debt Principal (SBE Capital Outlay Bonds)		-
	t on Debt (SBE Capital Outlay Bonds)		-
	Services (Admin Charges - SBA) Ints to refunded bonds escrow agent		-
Dues a	nd fees on refunded bonds (admin and underwriter fees)		-
Discou	nt on refunded bonds		-
Ending fund	balance		-

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Tallahassee State College

End to Let use to the out of second of the out of		Tallahassee State College		
Account II Designed Formation of the globe allowed formation changes in the globe allowed forma	Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
Cash Alger (Sample costs - underwherk file.com)	Fund 7 - Un	expended Plant		
bus and Pass Spaaner cask - underwiner discord of the second of the seco	Account #			
Does and Fees Issuance costs - boord imancipation drages) Decade of Parlies Issuance costs - boord imancipation drages) Permun or Sale of Selocida Service Access Boord Servi			-	
She of Bonds - SBE/COB Lands -			-	
Premium on slate of Bonds Fund a - Dest Service Current Bend Retunding Accult is back carbox Description Description Description Mater of Bonds Description Description			-	
None money band issues for the 2023 24 final year. Und 1. Debt Service Accord Mark Mark Manning Account Mark Mark Mark Mark Mark Mark Mark Mark				-
Account a metal of the set of the	No new mon			
Maccellance.us Principal Viteriest - Current Refunding - Dues and Fees (Issuance costs - underwine's discord) - Data and Fees (Issuance costs - underwine's discord) - Premum on Sale of Heinding Bonds - Cast with Fract Stord Refunding Bonds - Description - Data and Fract Stord Refunding Bonds - Sale of Felunding Bonds - Becontal Cast Cost Cost On Heinding Bonds - Sale of Felunding Bonds - No draves bond refunding for the 2023-24 fiscal year. - Ver and articles Debit Costal Maccured Interest Payable - - Data Costal Costal - - Castal Costal - - Maccured Interest Payable - - Maccured Interest Payable - -	Fund 8 - De	bt Service Current Bond Refunding		
Dues and Face (Issuance costs - und Annotexin dragos) - Dues und so (Issuance costs - bund Annotexin dragos) - Dues und so (Isband) Bonds - Accurate Interest Psyable (Sinting Fund Accurate) - No untern (Interest Psyable (Sinting Fund Accurate) - Accurate Interest Psyable (Sinting Fund Accurate) - Accurate Interest Psyable (Sinting Fund Accurate) - Accurate Interest Psyable (Sinting Fund Accurate) - Description - Cash with Face (Saunce costs - underwindra discound) - Description - Description - Description - Cash with Face (Saunce Costs - underwindra discound) - Description - Cash with Face (Saunce Costs - underwindra discound) - Description - Cash with Face (Saunce Costs - underwindra discound) - Description - Cash with Face (Saunce Costs - underwindra discound) - Description - Cash with Face (Saunce Costs - underwindra discound) - Cash with Fac	Account #			
Dees and Fees (essurice code - code finance/admin charges) - Saio of Relanding Brods - Part 2. Deb Exercise Advance Bane Relanding - Part 3. Deb Exercise Advance Bane Relanding - Part 3. Deb Exercise Advance Bane Relanding - Accound finance Relanding Banes - Part 3. Deb Exercise Advance Bane Relanding Banes - Des and Fees (essurice cost - ben dimensichem charges) - Des and Fees (essurice cost - ben dimensichem charges) - Des and Fees (essurice cost - ben dimensichem charges) - Des and Fees (essurice cost - ben dimensichem charges) - No advance bond redunding for the 2023 4 flocid year. - Fund 3. Check Exercise Cost - ben dimensichem charges - Accound I Interest Physible (Sinking Fund Accousts) - No advance bond redunding for the 2023 4 flocid year. - Variand and Therest Physible (Sinking Fund Accousts) - No advance bond redunding for the 2023 4 flocid year. - Variand attribute to the 2023 4 flocid year. - Part 4. Check Exercise (Admin Charges - Shata Treasury) S75. 59 Cottor Accoust Tare The Physible			-	
Sale of Redunding Bonds			-	
Premium Osalic of Refunding Bonds			-	
Accused Interest Payable (Sinking Fund Accruals) - Dues and Fees (Issuance costs - underwine's discount) - Dues and Fees (Issuance costs - underwine's discount) - Dues and Fees (Issuance costs - underwine's discount) - Dues and Fees (Issuance costs - underwine's discount) - Dues and Fees (Issuance costs - underwine's discount) - No advances bord refunding forthe 2023-24 fiscal year. - Parantial Content Payable (Sinking Fund Accruals) - No advances discount of Interest Payable (Sinking Fund Accruals) - No advances discount of Interest Payable (Sinking Fund Accruals) - Maccual Interest Payable (Sinking Fund Accruals) - Maccual Interest Payable (Sinking Fund Accurals) -				-
Fund 1. Debts Senites Advance Bond Refunding				-
Account if Description Dues and Fees (Issuance costs - underwine's discount) . Dues and Fees (Issuance costs - underwine's discount) . Due of new 25 discusses . Cast and the discusses . Accound interest Physible (Sixing Fund Accounts) . No accound interest Physible (Sixing Fund Accounts) . No accound interest Physible (Sixing Fund Accounts) . Accound interest for the 2023-24 fiscal year. . Year-end entriest . . Cast of the account o	No current re	efunding for the 2023-24 fiscal year.		
Cash with FicalService Agents . Dues and Fees (Issuance costs - underwine's discount) . Dues and Fees (Issuance costs - underwine's discount) . Determine on State of Routing Brods . Pertermine on State of Routing Brods . Pertermine of Inderbedness . Maccount if energy Poyle (Sike/Weig (Ward Accuush) . No advance bond refunding fords . Accuunt of Interest Poylobe . No accuration control interest Poylobe . Accuration interest Poylobe . No accuration control interest Poylobe . Cash . Cash <td>Fund 8 - De</td> <td>bt Service Advance Bond Refunding</td> <td></td> <td></td>	Fund 8 - De	bt Service Advance Bond Refunding		
Dues and Face (Issuance costs - underwitter's discount) - Discounts on Refunding Bonds - No advance bond refunding Bonds - No advance bond refunding Donds - No accrued interest Psyable - No accrued interest for the 2023-24 fiscal year. - Ver and attrifices Debt Credit Accound interest for the 2023-24 fiscal year. - - Ver and attrifices 2,4,6,11,12 - Due from Other Agencies 8,636,52 - 0400 Chestrificito - - 04100 Revenues - Lansuitable - - 04210 Revenues - Lansuitable - -	Account #		_	
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Sale of Relunding Bonds - Accrured Internets Payable (Sinking Fund Accruats) - No advance bond relunding for the 2023-24 fical year. - Fund 3. Relinement of Indebatedness - Accrured Interest Payable (Sinking Fund Accruats) - No advance bond release (Note 1000 (Sinking Fund Accruats)) - No advance bond release (Note 1000 (Sinking Fund Accruats)) - No advance bond release (Note 1000 (Sinking Fund Accruats)) - No advance bond release (Note 1000 (Sinking Fund Accruats)) - No advance bond release (Note 1000 (Sinking Fund Accruats)) - No advance bond release (Note 1000 (Sinking Fund Accruats)) - No advance bond release (Note 1000 (Sinking Fund Accruats)) - No advance bond release (Note 1000 (Sinking Fund Accruats)) - No advance bond release (Note 1000 (Sinking Fund Accruats)) - No advance bond release (Note 1000 (Sinking Fund Accruats)) - No advance bond release (Note 1000 (NOLR)) - - No advance bond release (Note 1000 (NOLR)) - - No advance bond release (Note 1000 (Sinking Fund Accruats)) - - No advance bond release (Note 1000 (NOLR)) - -			-	
Promium on Salor of Rotunding Boods - No advances bord refunding for the 2023-24 fiscal year. - Profit 3 - Refurement of Indebtations - Account if the 2023-24 fiscal year. - No advances bord refunding for the 2023-24 fiscal year. - Account if the 2023-24 fiscal year. - Year and entrike: Debit Credit Fund 7. Unsegmented Plant - - Column if the 2023-24 fiscal year. - - Naccount if the 2023-24 fiscal year. - - Column if the 2023-24 fiscal year			-	-
No advance bond refunding for the 2023-24 fical year. Find 3 - Retirement of Indebtedness Construction Accound inferest For the 2023-24 fical year. Description Var-ond entrices: Debit Credit Fund 3 - Retirement of Indebtedness 224,611.02 Credit Do accound inferest for the 2023-24 fical year. 224,611.02 Credit Construction: 224,611.02 Credit 224,611.02 Do from Other Agencies 8,635.62 24500 1.225.54 2000 Cher on Other Agencies 8,635.62 24500 1.225.54 2010 Revenue - Interest and Dividence (Interest Earned on MVLR Withheld) 1.228.54 275.59 2010 Revenue - Interest and Dividence (Interest Earned on MVLR Withheld) 1.228.54 275.50 2023XX Defered Revenue - Unevaliable - Prior Year - - - 2010 Revenue - Interest and Dividence (Interest Earned on MVLR Withheld) 1.228.54 275.59 2024XX Defered Revenue - Unevaliable - Prior Year - - - 2010 Revenue - Interest and Dividence (Interest Earned on MVLR Withheld) 7.248.00 - 10100 Cash / Cash Diabursements				-
Fund 9 - Retirement of Indebtedness Account 2 Discription Account Interest Payable No accrued interest for the 2023-24 fiscal year. Debt Credit Pand 7 - Unexpended Plant Cannable 2010 Cannable 2013-224 fiscal year. Debt Credit Pand 7 - Unexpended Plant Account 3 Discription Due from Other Agencies Due from Other Agencies State Treasury) 575.69 66330 Interest TXXX Deferred Revenues - Unavailable (Interest and Durdends (Interest Earned on MVLR) 219.559.82 77XXX Deferred Revenues - Unavailable Final year receivable(Africent agencies Due from Other Agencies 1 77XXX Deferred Revenues - Unavailable Final year receivable(Africent agencies) 1 77XXX Deferred Revenues - Unavailable Final year receivable(Africent agencies) 1 77XXX Deferred Revenues - Unavailable Final year receivable(Africent agencies) 1 77XXX Deferred Revenues - Unavailable Final year receivable(Africent Agencies) 1 70100 Cash Cash Dibbursements 2 70100 Cash Cash Dibbursements 7 70100 Cash Cash Dibbursements 7 70101 Cash Cash Dibbursements 7 70102	No odvonco			-
Account if merses the payable No. No account if merses the that is a payable No. Year and entrices: Debit Credit Fund 7Unexpended Planti 224,611.02 Debit Credit 01000 Cash - Cash Dabursements 224,611.02 Debit Science 27XX Deferred Revenues - Unavailable 1,328,54 1,328,54 27XXX Deferred Revenues - Linewailable 1,328,54 1,328,54 27XXX Deferred Revenues - Linewailable 1,328,54 1,328,54 27XXX Deferred Revenues - Invavilable 1,328,54 1,328,54 1,528,538,44				
Cosh - No accrued interest Payable - No accrued interest for the 2023-24 fiscal year. Debt Credit Find 7. Unexpended Plant 224,611.02 Credit Accound I meters Canab Debusrements 224,611.02 0.00000000000000000000000000000000000				
No accurate interest for the 2023-24 fiscal year. Year-end entrice: Debit Credit Pland 7- Unoxpended Plant Account if Description 8.636.52 Account if Description 8.636.52 8.636.52 CVD from Other Agencies 8.636.52 8.636.52 27XXX Deferred Revenues - Unavailable 1.228.54 4210 Revenue - Incerest and Dividency (Interest Eamed on MVLR Withheld) 1.228.54 4210 Revenue - Incerest and Dividency (Interest Eamed on MVLR Withheld) 1.228.54 4210 Revenue - Incerest and Dividency (Interest Eamed on MVLR Withheld) 1.228.54 4210 Revenue - Interest and Dividency (Interest Eamed on MVLR Withheld) 1.228.54 4210 Revenue - Interest and Dividency (Interest Eamed on MVLR Withheld) 1.228.54 70 reverse prior year receivable/deferd revenue. - - 4010 Revenue - Interest and Dividency (Interest Eamed on MVLR Withheld) - 70 reverse prior year vorpayment. - - Cash - Cash Diabursements - - 6400 Other Agencies - - 70 reverse prior year vorpaym	Account #		-	
Ver-end entries: Dabit Credit Fund 7. Unexpended Plant 224,611.02 Astroname Account # Description 224,611.02 Due from Other Appencies 8,836.52 6500 Account # Description 1,328.54 Account # Description 1,228.54 Account # Description 1,228.54 Account # Description 2,24.57 Description Description 2,24.60 Account # Description 2,24.80		Accrued Interest Payable		-
Fund 7 - Unexpended Plant Security Description Account # Description 8.036-023 224.611.02 Due from Other Agencies 8.036-52 575.69 0000 Cash - Cash Disbursements 2.24.611.02 02000 Due from Other Agencies 1.282.54 02100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 1.282.54 02100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 1.282.54 02100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 1.282.54 02100 Interest on Undistributed CO&DS - 02100 Interest on Undistributed CO&DS - 02100 Cash - Cash Disbursements - 02100 Revenue - Lore	No accrued i	interest for the 2023-24 fiscal year.		
Account # Description 10100 Due from Other Agencies 8,838,52 6500 Other Services (Admin Charges - State Treasury) 575,69 8833 Interest 1,328,54 72XXX Deferred Revenues - Unavailable 1,328,54 42210 Revenue - Licenes Tag Fees Appropriation (MVLR) 219,559,82 42100 Revenue - Interest and Dividends (Interest Earned on MVLR Withheld) 1,238,45 7 To record COSDS disbursements, investment earnings, treasury fees, and deferred revenue on the 2023,241 fical year. - 48100 Interest on Undividends (Interest Earned on MVLR Withheld) - 7 Deferred Revenues - Undividends (Interest Earned on MVLR Withh - 7 reverse prior year orecabable/deferred revenue. - 48100 Interest on Dividends (Interest Earned on MVLR Withh - 7 reverse prior year orecabable/deferred revenue. - 10100 Cash - Cash Disbursements - - 10100 Cash - Cash Disbursements - - 1011 Carnet Honds Herest on Under Agenciae -	Year-end er	tries:	Debit	Credit
10100 Cash - Cash Disbursements 224, 811.02 Due from Other Agencies 8,836.52 64500 Other Services (Admin Charges - State Treasury) 575.69 7XXX Deferred Revenues - Unavailable 1,328.54 7XXX Deferred Revenues - Unavailable 1,328.54 7XXX Deferred Revenues - Unavailable 1,328.54 7XXX Deferred Revenues - Interest and Dividends (Interest Earned on MVLR Withheld) 1,328.54 7XXX Deferred Revenues - Unavailable - Prior Year - 7XXX Deferred Revenues - Unavailable - Prior Year - 48100 Interest on Undstributed COADS - 7000 Cash - Cash Dibutesments - 70100 Cash - Cash Dibutesments - 70100 </td <td>Fund 7 - Un</td> <td>expended Plant</td> <td></td> <td></td>	Fund 7 - Un	expended Plant		
Due from Other Agencies 8.88.5.2 64500 Other Savices (Admin Charges - State Treasury) 575.69 7XXX Deferred Revenues - Unavailable 1.328.54 42210 Revenue - License Tag Fees Appropriation (MVLR) 219.559.82 48100 Revenue - License Tag Fees Appropriation (MVLR) 12.934.87 70 record COSDS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fical year. - 70 record COSDS disbursements, investment earnings, treasury fees, and deferred revenue - Undistributed COSDS - 70 reverse prior year receivable/deferred revenue. - - 70 reverse prior year overpayment. - - 71000 Cash - Cash Disbursements - - 72100 Revenue- License Tag Fees Appropriation (MVLR) 7,248.00 70 reverse prior year overpayment. - - 68500 Disbursements <t< td=""><td>Account #</td><td>Description</td><td></td><td></td></t<>	Account #	Description		
64500 Other Services (Admin Charges - State Treasury) 575.69 65030 Interest 1.328.54 27XXX Deferred Revenues - Unavailable 1.328.54 77XX Deferred Revenues - Unavailable 1.328.54 77XX Deferred Revenues - Interest and Dividends (Interest Earned on MVLR Withheld) 1.328.54 77XXX Deferred Revenues - Unavailable - Prior Year - 77XXX Deferred Revenues - Unavailable - Prior Year - 77XXX Deferred Revenues - Unavailable - Prior Year - 77XXX Deferred Revenues - Unavailable - Prior Year - 77XXX Deferred Revenues - Unavailable - Prior Year - 77XX Deferred Revenues - Unavailable - Prior Year - 77XX Deferred Revenues - Unavailable - Prior Year - 77XX Deferred Revenues - Unavailable - Prior Year - 77XX Deferred Revenues - Unavailable - Prior Year - 77XX Deferred Revenues - Unavailable - Prior Year - 77XX Deferred Revenues - Unavailable - Prior Year - 77XX Deferred Revenues - Unavailable - Prior Year - 77XX Deferred Revenues - Unavailable - Prior Year - 77XX Deferred Revenues - Unavailable - Prior Year -	10100			
27XXX Deferred Revenue - Unavailable 1.328.54 4210 Revenue - Unerset and Dividends (Interest Earned on MVLR Withheld) 12.934.87 To record CASDS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XX Deferred Revenues - Unavailable - Prior Year - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR With* - To reverse prior year receivable/deferred revenue. - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR With* - To reverse prior year overpayment. - - For devenue - Interest and Dividends (Interest Earned on MVLR With* - - 70 reverse prior year underpayment. - - - For devenue - Interest and Dividends (Interest Earned on MVLR With* - - - 70 reverse prior year underpayment. - - - - - - - - - - - - - - - - - <	64500			
42210 Revnue - License Tag Fees Appropriation (MVLR) 2215.05.9.22 45100 Revnue - Interest and Dividends (Interest Earned on MVLR Withheld) 12.934.87 7 record CO&DS disbursements, investment earnings, treasury fees, and defered revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavialishe - Prior Year - 48100 Therest on Understhued CO&DS - 7 reverse prior year receivabildedered revenue. - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Witht) - - 7 reverse prior year receivabildedered revenue. - - - 10100 Cash - Cash Disbursements - - - 10100 Revenue - License Tag Fees Appropriation (MVLR) 7,248.00 - - 10100 Revenue - License Tag Fees Appropriation (MVLR) 7,248.00 - - 10100 Revenue - License Tag Fees Appropriation (MVLR) 7,248.00 - - 10100 Revenue - License Tag Fees Appropriation (MVLR) 7,248.00 - - 10100 Revenue - License Tag Fees Appropriation (MVLR) 7,248.00 - - 10110	68530	Interest		
48100 Revnue - Interest and Dividends (Interest Earned on MVLR Withheld) 12,934.87 To record CADSD disbursements, investment earnings, treasury fees, and defered revenue for the 2023-24 fiscal year. - 27XXX Deferred Revenues - Unavailable - Prior Year - 27XX Deferred Revenues - Unavailable - Prior Year - 48100 Interest on Undistributed CO&DS - To reverse prior year receivable/deferred revenue. - - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR Withf - To reverse prior year overpayment. - - Fund 1 - Current Funds - Unrestricted - - Account # Description 7,248.00 7,248.00 72210 Revenue - Licenses Tag Fees Appropriation (MVLR) 7,248.00 7,248.00 72010 Revenue - Licenses Tag Fees Appropriation (MVLR) 7,248.00 7,248.00 72010 Revenue - Licenses Tag Fees Appropriation (MVLR) 7,248.00 7,248.00 72010 Revenue - Licenses Tag Fees Appropriation (MVLR) 266.39,48 4,160.24 72010 Revenue - License Tag Fees Appropriation (MVLR) 266.39,48 4,160.24 72010 <td< td=""><td></td><td></td><td></td><td></td></td<>				
deferred revenue for the 2023-24 fiscal year. 27XXX Deferred Revenues - Unavailable - Prior Year			Withheld)	
ZXXX Deferred Revenues - Unavailable - Prior Year				
Bit form Other Agencies - 48100 Interest on Undistributed COBDS - To reverse prior year receivable/deferred revenue. - 48100 Revenue - Interest and Dividends (Interest Earned on MVLR With* - To reverse prior year overpayment. - 1010 Cash - Cash Disbursements - To reverse prior year underpayment. - Eund 1 - Current Funds - Unrestricted - Account # Description 7,248.00 7200 Revenue - License Tag Fees Appropriation (MVLR) 7,248.00 7210 Revenue - License Tag Fees Appropriation (MVLR) 7,248.00 72210 Revenue - License Tag Fees Appropriation (MVLR) 7,248.00 72210 Revenue - License Tag Fees Appropriation (MVLR) 7,248.00 72210 Revenue - License Tag Fees Appropriation (MVLR) 256,339.40 7210 Revenue - License Tag Fees Appropriation (MVLR) 256,339.40 7210 Revenue - License Tag Fees Appropriation (MVLR) 256,339.40 7210 Revenue - License Tag Fees Appropriation (MVLR) 256,339.40 7013 Cash with Fiscal Apent Administration Fees 70.13 701410<	deferred rev	enue for the 2023-24 fiscal year.		
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Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -				- 31.40
	Dues a	and fees on refunded bonds (admin and underwriter fees)		-
			_	33 966 51

Annual Financial Report CO&DS Entries For Fiscal Year 2023-2024 Valencia College

etherOpen iOpen iOpen iDestSet iSet iSe		Valencia College				
Account II Description	Entries resu	Ilting from bond issuance and refunding:	Debit	Credit		
Cash	<u>Fund 7 - Un</u>	expended Plant				
Dues and Fee (Issuance costs - not famous/shared in darges).Due and Fee (Issuance costs - host famous/shared in darges).Due and Fee (Issuance costs - host famous/shared in darges).And S - Due Structo Current Boot famous/shared in darges).Additional and the action of the action of famous/shared in darges).Additional and Fee (Issuance Costs - host famous/shared in darges).Description on Refunding Dords.Description on Refunding Dords.Additional and the action of the action of famous/shared in darges).Description on Refunding Dords.Description on Refunding Dords.Descript	Account #					
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Sele of Rooms - SER/COEI ROOMS - SER/COE			-			
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Fund 3. Debts Service Current Reinlang . Account is Description Mecolibanous costs cost current Reinlang . Date and Free (Issuence costs current Reinlang Current Rein				-		
Account J. Description	No new mon					
Miseilancias Principal Virtueset : Current Refunding - Dues and Free (Issuance costs - underwriter discourt) - Due and Free (Issuance costs - underwriter discourt) - Due and Free (Issuance costs - underwriter discourt) - Penning of the 2002-24 first year. - Part 4 - Due Stock - Advance Bance Refunding - Account (Interest Payles (Swider) (Furt Accruate) - Part 5 - Due Stock - Advance Bance Refunding - Construct - - Account (Interest Payles (Swider) (Furt Accruate) - Due and Free (Issuance costs - Intervirther's discourt) - Due and Free (Issuance costs - Intervirther's discourt) - Due and Free (Issuance costs - Intervirther's discourt) - Due and Free (Issuance costs - Intervirther's discourt) - Due and Free (Issuance costs - Intervirther's discourt) - No advance bond refunding forthe 2022-43 fiscal year. - Accound Interest Payleb - Accound Interest Payleb - Accound Interest Payleb - Accound Interest Payleb - Accound Interest Payleb <td>Fund 8 - Del</td> <td>bt Service Current Bond Refunding</td> <td></td> <td></td>	Fund 8 - Del	bt Service Current Bond Refunding				
Dues and Face (issuance costs - underwinder's discound) - Discourse on Reinding Boots - Accurate Interest Psyable (Shring Fund Accurate) - No action construction - Casta Vall Pseudong Boots - No action construction - Casta Interest Psyable (Shring Fund Accurate) - No accurate	Account #					
Dues and Fees (issuince costs - food functed/and in charges) . Bate of Running Bords . Parta 1 - bott State of Running Bords . Parta 2 - bott State of Running Bords . Parta 2 - bott State of Running Bords . Parta 2 - bott State of Running Bords . Parta 2 - bott State of Running Bords . Parta 2 - bott State of Running Bords . Bott State of Running Bords . Date and Fees (Issuance costs - on Running Bords . Date and Fees (Issuance costs - on Running Bords . State of Running Bords . State of Running Bords . No advance bord for Running Bords . Accruat I Interest Pryable (Sking Fund Accrusts) . Var-end entries: Dabt Caste Caster Caster . 10100 Caster . . 20000 Detercelon . . 10100 Caster . . 20000 Detercelon . . 10100 C			-			
Sale of Redunding Bonds		Dues and Fees (Issuance costs - bond finance/admin charges)	-			
Prentam on Sale of Redunding Bonds			-			
No current rehanding for the 2023-24 fiscal year. Peruda 6 - Ceba Service Advance Book Refunding Account al: Description Does and Press (Issuance costs - underwitter's discount) Description Descri				-		
Fund 3. Description		Accrued Interest Payable (Sinking Fund Accruals)		-		
Account # Description Description . Description Description						
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