

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	394,127.59	
	Due from Other Agencies	16,067.27	
64500	Other Services (Admin Charges - State Treasury)	482.28	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		2,756.67
42210	Revenue - License Tag Fees Appropriation (MVLRL)		398,728.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		9,192.47
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,072.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,072.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
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		1,631.94
42210	Revenue - License Tag Fees Appropriation (MVLRL)		784,060.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		21,864.89
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,940.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		11,940.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	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		930.60
42210	Revenue - License Tag Fees Appropriation (MVLRL)		179,664.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,453.60
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,736.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,736.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	60,342.62	
	Due from Other Agencies	2,483.67	
64500	Other Services (Admin Charges - State Treasury)	73.87	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		445.00
42210	Revenue - License Tag Fees Appropriation (MVLRL)		61,070.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,385.16
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	930.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		930.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	502,514.27	
	Due from Other Agencies	18,335.93	
64500	Other Services (Admin Charges - State Treasury)	612.38	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		1,434.62
42210	Revenue - License Tag Fees Appropriation (MVLRL)		506,290.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		13,737.96
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,710.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,710.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	221,746.28	
	Due from Other Agencies	9,491.58	
64500	Other Services (Admin Charges - State Treasury)	450.83	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		2,142.84
42210	Revenue - License Tag Fees Appropriation (MVLRL)		220,518.84
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		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		-
48100	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	5,676.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		5,676.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	128,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	27,660.00	
64500	SBA Sinking Fund Administration Fees	41.64	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		152,185.76
48100	SBA Sinking Fund Earnings	-	623.39
102XX	Investments - Cash Equivalent (SBA)		2,892.49
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100	Cash - Cash Disbursements		-
To correct prior year SBA admin fees.			
10100	Cash - Cash Disbursements	19.38	
64500	SBA Sinking Fund Administration Fees		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 (MVLRL)		152,185.76
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		623.39
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		128,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		27,660.00
	Other Services (Admin Charges - SBA)		22.26
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			11,456.06

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	610,178.98	
	Due from Other Agencies	24,569.19	
64500	Other Services (Admin Charges - State Treasury)	746.30	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		3,971.96
42210	Revenue - License Tag Fees Appropriation (MVLRL)		617,004.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		14,518.51
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,396.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		9,396.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	38,694.00	
	Due from Other Agencies	1,433.76	
64500	Other Services (Admin Charges - State Treasury)	47.18	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		131.63
42210	Revenue - License Tag Fees Appropriation (MVLRL)		39,006.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,037.31
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	594.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		594.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	135,659.52	
	Due from Other Agencies	5,395.63	
64500	Other Services (Admin Charges - State Treasury)	165.84	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		818.46
42210	Revenue - License Tag Fees Appropriation (MVLRL)		137,112.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,290.53
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,088.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,088.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	682,453.92	
	Due from Other Agencies	23,632.50	
64500	Other Services (Admin Charges - State Treasury)	830.17	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		720.38
42210	Revenue - License Tag Fees Appropriation (MVLRL)		686,348.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		19,848.21
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,452.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		10,452.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	516,775.02	
	Due from Other Agencies	18,825.19	
64500	Other Services (Admin Charges - State Treasury)	629.06	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		1,444.68
42210	Revenue - License Tag Fees Appropriation (MVLRL)		520,643.43
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		14,141.16
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,920.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,920.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
64500	SBA Sinking Fund Administration Fees	562.53	
10100	Cash - Cash Disbursements		562.53
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			562.53
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		562.53
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	80,972.08	
	Due from Other Agencies	2,931.41	
64500	Other Services (Admin Charges - State Treasury)	98.65	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		208.78
42210	Revenue - License Tag Fees Appropriation (MVLRL)		81,558.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,235.36
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,242.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,242.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	131,109.38	
	Due to Other Agencies	5,081.80	
64500	Other Services (Admin Charges - State Treasury)	160.12	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		662.46
42210	Revenue - License Tag Fees Appropriation (MVLRL)		132,384.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,304.84
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 to Other Agencies		-
48100	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,016.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,016.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
State College of Florida, Manatee-Sarasota**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	199,262.32	
	Due from Other Agencies	7,456.43	
64500	Other Services (Admin Charges - State Treasury)	243.05	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		748.52
42210	Revenue - License Tag Fees Appropriation (MVLRL)		200,940.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		5,273.28
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,060.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,060.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	1,364,707.49	
	Due from Other Agencies	46,249.35	
64500	Other Services (Admin Charges - State Treasury)	1,658.91	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		464.56
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,371,514.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		40,637.19
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	20,886.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		20,886.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	43,656.08	
	Due from Other Agencies	1,591.01	
64500	Other Services (Admin Charges - State Treasury)	53.20	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		122.77
42210	Revenue - License Tag Fees Appropriation (MVLRL)		43,982.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,195.30
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	669.78	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		669.78
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	186,959.87	
	Due from Other Agencies	6,856.24	
64500	Other Services (Admin Charges - State Treasury)	256.39	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		591.68
42210	Revenue - License Tag Fees Appropriation (MVL R)		187,720.09
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		5,760.73
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 MVL R Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,228.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		3,228.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	23,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	1,870.00	
64500	SBA Sinking Fund Administration Fees	6.63	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		24,248.81
48100	SBA Sinking Fund Earnings	-	99.33
102XX	Investments - Cash Equivalent (SBA)		528.49
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100	Cash - Cash Disbursements		-
To correct prior year SBA admin fees.			
10100	Cash - Cash Disbursements	3.09	
64500	SBA Sinking Fund Administration Fees		3.09
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			1,017.02
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		24,248.81
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		99.33
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)	23,000.00	
	Interest on Debt (SBE Capital Outlay Bonds)	1,870.00	
	Other Services (Admin Charges - SBA)	3.54	
	Payments to refunded bonds escrow agent	-	
	Dues and fees on refunded bonds (admin and underwriter fees)	-	
	Discount on refunded bonds	-	
Ending fund balance			491.62

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	470,080.05	
	Due from Other Agencies	17,400.57	
64500	Other Services (Admin Charges - State Treasury)	752.97	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		1,737.65
42210	Revenue - License Tag Fees Appropriation (MVLRL)		469,577.81
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		16,918.13
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,480.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		9,480.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	145,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	11,840.00	
64500	SBA Sinking Fund Administration Fees	41.84	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		152,922.69
48100	SBA Sinking Fund Earnings	-	626.41
102XX	Investments - Cash Equivalent (SBA)		3,332.74
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100	Cash - Cash Disbursements		-
To correct prior year SBA admin fees.			
10100	Cash - Cash Disbursements	19.48	
64500	SBA Sinking Fund Administration Fees		19.48
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			6,438.32
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		152,922.69
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		626.41
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		145,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		11,840.00
	Other Services (Admin Charges - SBA)		22.36
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			3,125.06

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	100,731.51	
	Due from Other Agencies	4,182.03	
64500	Other Services (Admin Charges - State Treasury)	316.91	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		945.09
42210	Revenue - License Tag Fees Appropriation (MVLRL)		97,378.49
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		6,906.87
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,990.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,990.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	119,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	48,900.00	
64500	SBA Sinking Fund Administration Fees	45.04	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		164,610.50
48100	SBA Sinking Fund Earnings	-	674.28
102XX	Investments - Cash Equivalent (SBA)		2,660.26
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100	Cash - Cash Disbursements		-
To correct prior year SBA admin fees.			
10100	Cash - Cash Disbursements	20.97	
64500	SBA Sinking Fund Administration Fees		20.97
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			25,007.77
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		164,610.50
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		674.28
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		119,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		48,900.00
	Other Services (Admin Charges - SBA)		24.07
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			22,368.48

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	236,405.15	
	Due from Other Agencies	9,630.71	
64500	Other Services (Admin Charges - State Treasury)	289.27	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		1,646.98
42210	Revenue - License Tag Fees Appropriation (MVLRL)		239,158.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		5,520.15
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,642.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,642.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	169,500.31	
	Due from Other Agencies	6,007.97	
64500	Other Services (Admin Charges - State Treasury)	206.35	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		312.82
42210	Revenue - License Tag Fees Appropriation (MVLRL)		170,602.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,799.81
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,598.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,598.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	153,952.77	
	Due from Other Agencies	5,747.60	
64500	Other Services (Admin Charges - State Treasury)	187.77	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		565.42
42210	Revenue - License Tag Fees Appropriation (MVLRL)		155,236.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,086.72
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,364.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,364.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	494,084.49	
	Due from Other Agencies	18,728.32	
64500	Other Services (Admin Charges - State Treasury)	763.93	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		2,227.10
42210	Revenue - License Tag Fees Appropriation (MVLRL)		494,649.39
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		16,700.25
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,618.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		9,618.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	99,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	40,650.00	
64500	SBA Sinking Fund Administration Fees	37.46	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		136,915.13
48100	SBA Sinking Fund Earnings	-	560.84
102XX	Investments - Cash Equivalent (SBA)		2,211.49
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100	Cash - Cash Disbursements		-
To correct prior year SBA admin fees.			
10100	Cash - Cash Disbursements	17.44	
64500	SBA Sinking Fund Administration Fees		17.44
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			20,787.21
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		136,915.13
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		560.84
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		99,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		40,650.00
	Other Services (Admin Charges - SBA)		20.02
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>18,593.16</u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	368,186.92	
	Due from Other Agencies	13,229.45	
64500	Other Services (Admin Charges - State Treasury)	448.44	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		852.69
42210	Revenue - License Tag Fees Appropriation (MVLRL)		370,754.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		10,258.12
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	5,646.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		5,646.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	365,202.40	
	Due from Other Agencies	13,758.02	
64500	Other Services (Admin Charges - State Treasury)	547.09	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		1,548.79
42210	Revenue - License Tag Fees Appropriation (MVLRL)		365,952.55
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		12,006.17
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,888.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,888.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	76,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	12,400.00	
64500	SBA Sinking Fund Administration Fees	23.62	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		86,348.42
48100	SBA Sinking Fund Earnings	-	353.70
102XX	Investments - Cash Equivalent (SBA)		1,721.50
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100	Cash - Cash Disbursements		-
To correct prior year SBA admin fees.			
10100	Cash - Cash Disbursements	11.00	
64500	SBA Sinking Fund Administration Fees		11.00
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			6,479.19
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		86,348.42
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		353.70
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		76,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		12,400.00
	Other Services (Admin Charges - SBA)		12.62
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>4,768.69</u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	125,199.16	
	Due from Other Agencies	5,317.39	
64500	Other Services (Admin Charges - State Treasury)	153.45	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		1,082.20
42210	Revenue - License Tag Fees Appropriation (MVLRL)		126,868.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,719.80
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,932.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,932.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	224,611.02	
	Due from Other Agencies	8,636.52	
64500	Other Services (Admin Charges - State Treasury)	575.69	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		1,328.54
42210	Revenue - License Tag Fees Appropriation (MVLRL)		219,559.82
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		12,934.87
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,248.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,248.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	187,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	74,500.00	
64500	SBA Sinking Fund Administration Fees	70.13	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		256,359.48
48100	SBA Sinking Fund Earnings	-	1,050.11
102XX	Investments - Cash Equivalent (SBA)		4,160.54
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100	Cash - Cash Disbursements		-
To correct prior year SBA admin fees.			
10100	Cash - Cash Disbursements	32.65	
64500	SBA Sinking Fund Administration Fees		32.65
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			38,094.40
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		256,359.48
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		1,050.11
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		187,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		74,500.00
	Other Services (Admin Charges - SBA)		37.48
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			33,966.51

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	966,953.60	
	Due from Other Agencies	34,938.79	
64500	Other Services (Admin Charges - State Treasury)	1,413.48	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		2,631.67
42210	Revenue - License Tag Fees Appropriation (MVLRL)		968,284.96
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		32,389.24
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 MVLRL Withheld)	-	
	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			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	17,796.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		17,796.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	145,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	59,300.00	
64500	SBA Sinking Fund Administration Fees	54.80	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		200,293.49
48100	SBA Sinking Fund Earnings	-	820.45
102XX	Investments - Cash Equivalent (SBA)		3,240.86
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
64500	SBA Sinking Fund Administration Fees	-	
10100	Cash - Cash Disbursements		-
To correct prior year SBA admin fees.			
10100	Cash - Cash Disbursements	25.51	
64500	SBA Sinking Fund Administration Fees		25.51
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			30,327.53
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		200,293.49
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		820.45
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		145,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		59,300.00
	Other Services (Admin Charges - SBA)		29.29
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>27,112.18</u>