Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Eastern Florida State College

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
la accumant man	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2022-23 fiscal year.		
Account #	bt Service Advance Bond Refunding Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2022-23 fiscal year.		-
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	
No accrued in	Accrued Interest Payable nterest for the 2022-23 fiscal year.		-
rear-end en	•	Dobit	Cradit
	expended Plant	<u>Debit</u>	Credit
Account #	Description		
10100	Cash - Cash Disbursements	266,302.50	
24500	Due from Other Agencies	318.91	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	322.85	
27XXX	Deferred Revenues - Unavailable		-
12210 18100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \	Mithheld)	262,404.00 4,540.26
	D&DS disbursements, investment earnings, treasury fees, and	Withinela)	4,040.20
	enue for the 2022-23 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	304.68	
27 / / /	Due from Other Agencies	304.00	269.14
48100	Interest on Undistributed CO&DS		35.54
	e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue.		
11 outy 2022 (and reverse receivable/deterred reverse.		
10100	Cash - Cash Disbursements	1,754.82	1 754 00
To correct the	Due to Other Agencies e 2022-23 fiscal year overpayment.		1,754.82
	D (011 A :		
10100	Due from Other Agencies		
	Cash - Cash Disbursements	-	_
i o conect th	Cash - Cash Disbursements e 2022-23 fiscal year underpayment.	-	-
		-	-
Fund 1 - Cui Account #	e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description	-	
Fund 1 - Cur Account # 64500	e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	3,996.00	3 006 00
Fund 1 - Cui Account # 64500 12210	e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description	3,996.00	3,996.00
Fund 1 - Cur Account # 64500 12210 Fo record am	e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,996.00	3,996.00
Fund 1 - Cun Account # 64500 42210 Fo record am provided in A	e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	3,996.00	3,996.00
Fund 1 - Cui Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account #	e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	3,996.00	3,996.00
Fund 1 - Cui Account # 34500 42210 Fo record am provided in A Fund 8 - Ret Account #	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness	- 3,996.00 - -	3,996.00
Fund 1 - Cunt # 64500 12210 Fo record am provided in A Fund 8 - Ret Account # 99000 68530	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- 3,996.00 - - -	3,996.00
Fund 1 - Cui Account # 64500 42210 Fo record am provided in A	e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 3,996.00 - - - -	3,996.00
Fund 1 - Cui Account # 54500 12210 To record am provided in A Fund 8 - Ret Account # 59000 58530 64500	e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 3,996.00 - - - - -	3,996.00
Fund 1 - Cui Account # 54500 12210 Fo record am provided in A Fund 8 - Ret Account # 59000 58530 54500	e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- 3,996.00 - - - -	3,996.00
Fund 1 - Cur Account # 64500 12210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530 64500	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- 3,996.00 - - - - -	- - - - -
Fund 1 - Cur Account # 64500 12210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530 64500	e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - - - - - -	3,996.00
Fund 1 - Cun # Account # 34500 42210 Fo record arrorovided in A Fund 8 - Ret Account # 39000 68530 64500 42210 48100 102XX Fo record de earnings, rele	e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- - - - - - -	3,996.00
Fund 1 - Cun #Account	e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	- - - - - -	3,996.00 - - -
Fund 1 - Cun Account # 54500 42210 To record arr provided in A Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record de earnings, reladvance refu agent.	e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- - - - - -	- - - - -
Fund 1 - Cun Account # 34500 42210 To record amorovided in A Fund 8 - Ret Account # 39000 384500 42210 48100 102XX To record de earnings, reladvance refuadent. Reconciliation	e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Frement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - - - - -	3,996.00 - - -
Fund 1 - Cun Account # 34500 42210 To record amorovided in A Fund 8 - Ret Account # 39000 384500 42210 48100 102XX To record de earnings, reladvance refuadent. Reconciliation	e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- - - - - - -	- - - - -
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Fund 1 - Cun Account # 54500 42210 To record amorovided in A Fund 8 - Ret Account # 59000 58530 54500 42210 48100 402XX To record de earnings, reladvance refuel advance refuel agent. Reconciliation Revenu. Revenu.	e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Indeptitude of the service payment of the service o	- 3,996.00	- - - - - -
Fund 1 - Cun Account # 34500 42210 To record arr provided in A Fund 8 - Ret Account # 39000 38530 34500 42210 42210 48100 102XX To record de parnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund	e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year The License Tag Fees Appropriation (MVLR)	- 3,996.00	- - - - - - -
Fund 1 - Cun Account # 54500 42210 To record arrorovided in A Fund 8 - Ret Account # 59000 58530 54500 42210 42210 48100 102XX To record de earnings, reladadvance refuagent. Reconciliation Plus: Revenu Revenu Refund Premiu Less:	e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Frement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Front of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year Fig. 1. License Tag Fees Appropriation (MVLR) Fig. 2. License Tag Fees Appropriation (MVLR) Fig. 3. License Tag Fees Appropriation (MVLR) Fig. 4. License Tag Fees Appropriation (MVLR) Fig. 5. License Tag Fees Appropriation (MVLR) Fig. 6. License Tag Fees Appropriation (MVLR) Fig. 7. License Tag Fees Appropriation (MVLR)	- 3,996.00	- - - - - - -
Fund 1 - Cun # Account # A4500 42210 Fo record amorovided in A Fund 8 - Ret Account # 39000 68530 64500 42210 48100 102XX Fo record de parnings, reladvance refuadrance refuad	e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year tile - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	- - - - - - -	- - - - - - -
Fund 1 - Cun Account # 34500 42210 To record arr provided in A Fund 8 - Ret Account # 39000 38530 34500 42210 42210 48100 102XX To record de parnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revent Refund Premiu Less: Paymer Interest Other S	e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) are on Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds)	- 3,996.00	- - - - - - - - -
Fund 1 - Cun Account # 54500 42210 To record arrorovided in A Fund 8 - Ret Account # 39000 58530 54500 42210 48100 102XX To record de earnings, reladavance refue advance refue agent. Revenu. Revenu. Revenu. Refund Premiu Less: Paymei Interest Other S Paymei	e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year India balance as provided in prior school year India balance as provided in Prior School year India balance (SBA Sinking Fund Interest Earnings)	- 3,996.00	- - - - - - - - - -
Fund 1 - Cun Account # 54500 42210 To record amorovided in A Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record de earnings, reladadvance refuaded advance refuaded account # Revenu Revenu Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues and Puss and Paymer Puss and Pu	e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) are on Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds)	- 3,996.00	- - - - - - - - - - -

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Broward College

Fund 7 - Une	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	_	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
Na aumant na	Accrued Interest Payable (Sinking Fund Accruals)		-
	sfunding for the 2022-23 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2022-23 fiscal year.		-
	,		
	irement of Indebtedness		
Account #	<u>Description</u> Cash		
	Cash Accrued Interest Payable	-	_
No accrued i	nterest for the 2022-23 fiscal year.		
	•	Date!	OP1
Year-end en		<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	810,103.42	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	970.13 982.12	
34500 38530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		798,244.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	13,811.67
	D&DS disbursements, investment earnings, treasury fees, and		
deterred reve	enue for the 2022-23 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	620.93	
	Due from Other Agencies		548.52
48100	Interest on Undistributed CO&DS		72.41
	e difference between 6/30/22 receivable and actual cash received		
in July 2022 a	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	_	
	Due to Other Agencies		
	Due to Other Agencies		-
To correct the	e 2022-23 fiscal year overpayment.		-
To correct the	e 2022-23 fiscal year overpayment.	000.40	-
	e 2022-23 fiscal year overpayment. Due from Other Agencies	338.10	338 10
10100	e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements	338.10	338.10
10100 To correct th	e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment.	338.10	338.10
10100 To correct th Fund 1 - Cur	e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted	338.10	- 338.10
10100 To correct th Fund 1 - Cu Account #	e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment.	338.10 12,156.00	- 338.10
10100 To correct th Fund 1 - Cui Account # 64500 42210	e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		338.10 12,156.00
10100 To correct the Fund 1 - Cun Account # 64500 42210 To record an	e 2022-23 fiscal year overpayment. Due from Other Agencies		
10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A	e 2022-23 fiscal year overpayment. Due from Other Agencies		
10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A	e 2022-23 fiscal year overpayment. Due from Other Agencies		
10100 To correct th Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	e 2022-23 fiscal year overpayment. Due from Other Agencies		
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10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 639000 68530	Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. cirrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)		
10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 639000 68530	Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. circement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)		
10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 639000 68530	Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. circement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable		
10100 To correct th Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. rirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		
10100 To correct th Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. rirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		
10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret 689000 68530 64500	Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. cirrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings		
10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 639000 68530 64500 42210 48100 102XX	Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. cirrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)		
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Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Chipola College

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
und 7 - Une	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwhiter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No current re	Accrued Interest Payable (Sinking Fund Accruals) sfunding for the 2022-23 fiscal year.		-
	bt Service Advance Bond Refunding		
Account #	Description		
ACCOUNT #	Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2022-23 fiscal year.		
und 8 - Ret	irement of Indebtedness		
Account #	Description		
. Joseph III	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2022-23 fiscal year.		
ear-end en	tries:	Debit	Credit
<u>-und 7 -</u> Une	expended Plant	_	
Account #	Description		
10100	Cash - Cash Disbursements	43,224.18	
	Due from Other Agencies	51.76	
34500	Other Services (Admin Charges - State Treasury)	52.40	
88530 27XXX	Interest Deferred Revenues - Unavailable	-	
12210	Revenue - License Tag Fees Appropriation (MVLR)		42,591.40
18100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	736.94
To record CC	D&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2022-23 fiscal year.		
	·	40.04	
deferred reve 27XXX	Deferred Revenues - Unavailable - Prior Year	49.81	44.00
27XXX	·	49.81	44.00 5.81
27XXX 18100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	49.81	
27XXX 48100 Fo correct th	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS	49.81	
27XXX 48100 Fo correct th n July 2022 a	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue.		
27XXX 48100 Fo correct th n July 2022 a	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements	49.81 291.55	5.81
27XXX 48100 Fo correct th n July 2022 :	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue.		5.81
27XXX 48100 Fo correct th n July 2022 :	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment.		5.81
27XXX 48100 Fo correct th n July 2022 a 10100 Fo correct th	Deferred Revenues - Unavailable - Prior Year		5.81
27XXX 18100 Fo correct th n July 2022 a 10100 Fo correct th	Deferred Revenues - Unavailable - Prior Year		5.81
27XXX 18100 Fo correct th In July 2022 : 10100 Fo correct th 10100 Fo correct th	Deferred Revenues - Unavailable - Prior Year		5.81
27XXX 18100 Fo correct th 10100 Fo correct th 10100 Fo correct th	Deferred Revenues - Unavailable - Prior Year		5.81
27XXX 18100 Fo correct th 10100 Fo correct th 10100 Fo correct th 10101 To correct th	Deferred Revenues - Unavailable - Prior Year	291.55	5.81
27XXX 18100 Fo correct th 10100 Fo correct th 10100 Fo correct th 10101 Fo correct th 10100 Fo correct th 10100 Fo correct th 10100 Fo correct th	Deferred Revenues - Unavailable - Prior Year		5.81 291.55 -
27XXX 18100 Fo correct th In July 2022 a In 10100 Fo correct th In July 2022 a In 10100 Fo correct th In 10100 Fo correct th In 10100 Fo correct th In 1000 Fo correct th In 1000 Fo correct th In 10100 Fo c	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 88100 To correct the pull of the p	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 88100 Fo correct th n July 2022 a 10100 Fo correct th 10100 Fo correct th 5-und 1 - Cur Account # 14500 Fo record am 10 rovided in A	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 88100 Fo correct th In July 2022 a In 10100 Fo correct th In July 2022 a In 10100 Fo correct th In July 2022 a In 10100 Fo correct th In July 2022 a In I	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 18100 Fo correct the number of the nu	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 18100 Fo correct the number of the nu	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 18100 Fo correct the number of the nu	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 18100 Fo correct the number of the nu	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 18100 Fo correct the number of the nu	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 88100 Fo correct th In July 2022 : 10100 Fo correct th 10100 Fo correct th Fund 1 - Cur Account # 34500 12210 Fo record arr provided in A Fund 8 - Ret Account # 39000 88530 34500	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 18100 Fo correct th In July 2022 : 10100 Fo correct th 10100 Fo correct th Fund 1 - Cur Account # 34500 42210 Fo record am Forovided in A Fund 8 - Ret Account # 39000 38530 34500	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 18100 Fo correct th In July 2022 : 10100 Fo correct th 10100 Fo correct th Fund 1 - Cun Account # 34500 12210 Fo record am Forovided in A Fund 8 - Ret Account # 39000 34500 42210 18100 182210 182210 182210 182210	Deferred Revenues - Unavailable - Prior Year	291.55	5.81
27XXX 48100 Fo correct th In July 2022 : 10100 Fo correct th 10100 Fo correct th 50100 Fo correct th 2210 Fo record amorovided in A 54500 58530 54500 12210 18100 102XX Fo record de	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 18100 Fo correct the July 2022 and Ju	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 88100 Fo correct th In July 2022 : 10100 Fo correct th 10100 Fo correct th Fund 1 - Cur Account # 34500 12210 Fo record arr Provided in A Fund 8 - Ret Account # 69000 88530 64500 42210 Ret advance refu	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 48100 Fo correct th In July 2022 at 10100 Fo correct th 10100 Fo correct th Fund 1 - Cun Account # 34500 Fo record arrorovided in A Fund 8 - Ret Account # 39000 58530 54500 12210 18100 102XX Fo record de earnings, reladvance refuegent.	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 48100 Fo correct th In July 2022 a 10100 Fo correct th 10100 Fo correct th Fund 1 - Cun Account # 24500 Fo record amorovided in A Fund 8 - Ret Account # 29000 58530 54500 12210 18100 102XX Fo record de earnings, reladvance refuegemt. Reconciliation	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 48100 Fo correct th In July 2022 a 10100 Fo correct th 10100 Fo correct th Fund 1 - Cun Account # 24500 Fo record amorovided in A Fund 8 - Ret Account # 29000 58530 54500 12210 18100 102XX Fo record de earnings, reladvance refuegemt. Reconciliation	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 18100 Fo correct the normal July 2022 and 10100 Fo correct the state of the	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 18100 Fo correct the number of the nu	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Inde - License Tag Fees Appropriation (MVLR) Inde - License Tag Fees Appropriation (MVLR)	291.55	5.81 291.55 -
27XXX 48100 Fo correct th In July 2022 a 10100 Fo correct th 10100 Fo correct th 10100 Fo correct th 245500 Fo record arrorovided in A 25500 Fo record arrorovided in A 25500 Fo record de arrorovided in A 25500 Forecord de arrorovided in A 25600 Forecord de arrorovided in A 25700 Forecord de arrorovided in A 258530	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Lie - License Tag Fees Appropriation (MVLR) Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds	291.55	5.81 291.55 -
27XXX 48100 Fo correct the July 2022 and Ju	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Inde - License Tag Fees Appropriation (MVLR) Inde - License Tag Fees Appropriation (MVLR)	291.55	5.81 291.55 -
27XXX 88100 Fo correct the July 2022 and Ju	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Lie - License Tag Fees Appropriation (MVLR) Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds	291.55	5.81 291.55 -
27XXX 18100 Fo correct the number of the nu	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year ine - License Tag Fees Appropriation (MVLR) ine - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)	291.55	5.81 291.55 -
27XXX 48100 Fo correct the July 2022 and Ju	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 48100 Fo correct the July 2022 state of the July 2022 state o	Deferred Revenues - Unavailable - Prior Year	291.55	5.81 291.55 -
27XXX 18100 Fo correct the July 2022 and Ju	Deferred Revenues - Unavailable - Prior Year	291.55	291.55

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 College of Central Florida

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	expended Plant	<u>~~~15</u>	<u> </u>
Account #	Description Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mone	Premium on Sale of Bonds ey bond issues for the 2022-23 fiscal year.		-
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2022-23 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2022-23 fiscal year.		
runa 8 - Ret Account #	Description		
NOCOUIII #	<u>Description</u> Cash	-	
M	Accrued Interest Payable		-
No accrued I	nterest for the 2022-23 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description	407.040.50	
10100	Cash - Cash Disbursements Due from Other Agencies	137,949.50 165.20	
64500	Other Services (Admin Charges - State Treasury)	167.24	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		135,930.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	2,351.94
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2022-23 fiscal year.		
delerred reve	enue for the 2022-23 liscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	134.66	440.00
48100	Due from Other Agencies Interest on Undistributed CO&DS		118.96 15.70
	e difference between 6/30/22 receivable and actual cash received		
in July 2022	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	479.17	
	Due to Other Agencies		479.17
To correct th	e 2022-23 fiscal year overpayment.		
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
	e 2022-23 fiscal year underpayment.		
Fund 1 - Cui Account #	rrent Funds - Unrestricted Description		
64500	Other Services (Admin Charges - DOE)	2,070.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		2,070.00
	nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.		
	cirement of Indebtedness		
Account #	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
0 0	nd balance as provided in prior school year		-
Plus:	License Ten Face Annual Marie (ADM D)		
	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	ed bond proceeds		-
	m on refunded bonds		-
	nt of Debt Principal (SBE Capital Outlay Bonds)		
Less:	nt of Debt Pfincipal (SBE Capital Outlay Borids) t on Debt (SBE Capital Outlay Bonds)		-
Less: Paymei	on Debt (SBE Capital Outlay Bonds)		_
Less: Paymer Interest Other S	Services (Admin Charges - SBA)		
Less: Paymer Interest Other S Paymer	Services (Admin Charges - SBA) nts to refunded bonds escrow agent		-
Less: Paymei Interest Other S Paymei Dues a	Services (Admin Charges - SBA)		- - -

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Daytona State College

	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	expended Plant	<u> </u>	<u> oroun</u>
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discounty)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2022-23 fiscal year.		_
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2022-23 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	
No accrued i	nterest for the 2022-23 fiscal year.		-
Year-end en	•	Debit	Crodit
		Depit	Credit
	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	591,783.35	
10100	Due from Other Agencies	708.69	
64500	Other Services (Admin Charges - State Treasury)	717.44	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		583,120.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	10,089.48
	D&DS disbursements, investment earnings, treasury fees, and		,
	enue for the 2022-23 fiscal year.		
07100	B (1B	475.00	
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	475.66	420.18
48100	Interest on Undistributed CO&DS		55.48
To correct the	e difference between 6/30/22 receivable and actual cash received		
	and reverse receivable/deferred revenue.		
in July 2022 a			
,	Cash - Cash Dishursements	162 51	
,	Cash - Cash Disbursements Due to Other Agencies	162.51	162.51
10100		162.51	162.51
10100	Due to Other Agencies e 2022-23 fiscal year overpayment.	162.51	162.51
10100 To correct th	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	162.51 -	162.51
10100 To correct th	Due to Other Agencies e 2022-23 fiscal year overpayment.	162.51	162.51 -
10100 To correct the 10100 To correct the	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements	162.51 -	162.51 -
10100 To correct th 10100 To correct th	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment.	162.51 -	162.51
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	162.51 - 8,880.00	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 54500 42210	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	162.51
10100 To correct th 10100 To correct th Fund 1 - Cu Account # 64500 42210 To record am	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record amorovided in A	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account #	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 34500 42210 To record arr provided in A Fund 8 - Ret Account # 39000	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cui Account # 64500 42210 Fund 8 - Ret Account # 69000 68530 64500	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 639000 63530 64500 42210 48100 102XX To record de parnings, rela	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record de earnings, rela advance refu advance refu agent.	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rek advance refu agent. Reconciliati	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rek advance refu agent. Reconciliati	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cui Account # 64500 42210 To record air provided in A Fund 8 - Ret Account # 69000 68530 64500 42210	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Refund Premiu	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Revenu Refund Premiu Less:	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret 639000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu Less: Paymel Interest	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Paymer Interest Other S	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Refund Premiu Less: Paymee Interest Other S Paymee	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-
10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues ar	Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	-	-

Florida SouthWestern State College

	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Un	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2022-23 fiscal year.		
Fund 8 - De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2022-23 fiscal year.		-
	tirement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No accrued	Accrued Interest Payable nterest for the 2022-23 fiscal year.		-
	•		
Year-end en		<u>Debit</u>	Credit
Fund 7 - Un	expended Plant		
Account #	<u>Description</u>	464.5== -	
10100	Cash - Cash Disbursements Due from Other Agencies	161,627.92 371.59	
64500	Other Services (Admin Charges - State Treasury)	371.59 376.17	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 157,085.52
48100	Revenue - License Tay Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	5,290.16
	D&DS disbursements, investment earnings, treasury fees, and	,	,
deferred reve	enue for the 2022-23 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	309.83	
21	Due from Other Agencies	309.63	273.70
48100	Interest on Undistributed CO&DS		36.13
	e difference between 6/30/22 receivable and actual cash received		
in July 2022	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	1,206.33	
	Due to Other Agencies		1,206.33
To correct th	e 2022-23 fiscal year overpayment.		
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
	e 2022-23 fiscal year underpayment.		
<u>Fund 1 - Cu</u>	rrent Funds - Unrestricted		
Fund 1 - Cu Account #	rrent Funds - Unrestricted Description	4 656 00	
Fund 1 - Cu Account # 64500	rrent Funds - Unrestricted	4,656.00	4,656.00
Fund 1 - Cu Account # 64500 42210 To record an	rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	4,656.00	4,656.00
Fund 1 - Cu Account # 64500 42210 To record an provided in A	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	4,656.00	4,656.00
Fund 1 - Cu Account # 64500 42210 To record an provided in A	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness	4,656.00	4,656.00
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Ref Account #	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description	·	4,656.00
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness	4,656.00 118,000.00 33,560.00	4,656.00
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	118,000.00 33,560.00 49.08	4,656.00
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	118,000.00 33,560.00	4,656.00
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	118,000.00 33,560.00 49.08	4,656.00
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	118,000.00 33,560.00 49.08	148,658.48
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	118,000.00 33,560.00 49.08	- 148,658.48 462.21
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX	Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	118,000.00 33,560.00 49.08	148,658.48
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	118,000.00 33,560.00 49.08	- 148,658.48 462.21
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	118,000.00 33,560.00 49.08	- 148,658.48 462.21
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	118,000.00 33,560.00 49.08	- 148,658.48 462.21
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	118,000.00 33,560.00 49.08	- 148,658.48 462.21
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Lebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	118,000.00 33,560.00 49.08	- 148,658.48 462.21
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year	118,000.00 33,560.00 49.08	148,658.48 462.21 2,488.39
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) sibt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Lie - License Tag Fees Appropriation (MVLR)	118,000.00 33,560.00 49.08	148,658.48 462.21 2,488.39 16,817.56 148,658.48
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Plus: Revenu Revenu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year	118,000.00 33,560.00 49.08	148,658.48 462.21 2,488.39
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: Revenu Revenu Refund Premiu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) this service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Lie - License Tag Fees Appropriation (MVLR) Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings)	118,000.00 33,560.00 49.08	148,658.48 462.21 2,488.39 16,817.56 148,658.48
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: Revent Revent Refund Premiu Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) tot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) Let Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds Interest and Dividends (SBA Sinking Fund Interest Earnings)	118,000.00 33,560.00 49.08	148,658.48 462.21 2,488.39 16,817.56 148,658.48 462.21
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: Revenu Refund Premiu Less: Payme	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) sibt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds Int of Debt Principal (SBE Capital Outlay Bonds)	118,000.00 33,560.00 49.08	148,658.48 462.21 2,488.39 16,817.56 148,658.48 462.21
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: Revenur Revenur Refund Premiu Less: Paymee Interes	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) tot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) Let Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds Interest and Dividends (SBA Sinking Fund Interest Earnings)	118,000.00 33,560.00 49.08	148,658.48 462.21 2,488.39 16,817.56 148,658.48 462.21
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: Revenu Refund Premiu Less: Payme Interes Other S Payme	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year use - License Tag Fees Appropriation (MVLR) Lee - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds Interest of Debt Principal (SBE Capital Outlay Bonds) Interest (Admin Charges - SBA) Ints to refunded bonds escrow agent	118,000.00 33,560.00 49.08	148,658.48 462.21 2,488.39 16,817.56 148,658.48 462.21 - - 118,000.00 33,560.00
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus: Revent Revent Refund Premiu Less: Payme Interes Other S Payme Dues a	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds Int of Debt Principal (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)	118,000.00 33,560.00 49.08	148,658.48 462.21 2,488.39 16,817.56 148,658.48 462.21 - - 118,000.00 33,560.00

Florida State College at Jacksonville

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
Na accumant was	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2022-23 fiscal year.		
Fund 8 - De Account #	bt Service Advance Bond Refunding Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2022-23 fiscal year.		-
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	
No accrued i	Accrued Interest Payable nterest for the 2022-23 fiscal year.		-
Year-end en	•	Debit	Credit
	expended Plant	Debit	<u> </u>
Account #	Description		
10100	Cash - Cash Disbursements	436,240.30	
64500	Due from Other Agencies	522.41	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	528.87 -	
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR W	(ithheld)	429,854.00 7,437.58
	0&DS disbursements, investment earnings, treasury fees, and	itilieia)	7,437.30
	enue for the 2022-23 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	474.70	
21 ////	Due from Other Agencies	474.70	419.34
48100	Interest on Undistributed CO&DS		55.36
	e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue.		
111 July 2022	and reverse receivable/deterred revende.		
10100	Cash - Cash Disbursements Due to Other Agencies	2,421.67	2 424 67
To correct the	e 2022-23 fiscal year overpayment.		2,421.67
10100	Due from Other Agencies Cash - Cash Disbursements	-	_
	e 2022-23 fiscal year underpayment.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	6,546.00	6,546.00
	nounts withheld from MVLR for actual administration fees as		0,040.00
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provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness		
Fund 8 - Ret Account #	irement of Indebtedness Description		
Fund 8 - Ret Account # 69000	irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	Ī	
Fund 8 - Ret Account # 69000 68530	irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- - -	
	irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	: : :	
Fund 8 - Ret Account # 69000 68530	irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	:	
Fund 8 - Ret Account # 69000 68530 64500	irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	: : : : : : : : : : : : : : : : : : : :	ī
Fund 8 - Ret Account # 69000 68530 64500 42210 48100	irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - - - -	:
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	: : : :	:
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	: : : :	:
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	: : : :	:
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	: : : : :	:
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	: : : :	:
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	:	:
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year te - License Tag Fees Appropriation (MVLR)	: : : :	: : : : : : : : : : : : : : : : : : : :
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Plus: Revenu. Revenu. Revenu.	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Index - License Tag Fees Appropriation (MVLR) Index - Interest and Dividends (SBA Sinking Fund Interest Earnings)	: : : :	
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year te - License Tag Fees Appropriation (MVLR)	: : : :	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: Revenu. Revenu. Refund Premiu Less:	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and on refunded bonds	- - - - -	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Paymer	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and on refunded bonds art of Debt Principal (SBE Capital Outlay Bonds)	- - - - -	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Paymer Interest Other S	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) dervices (Admin Charges - SBA)	- - - - -	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu. Refund Premiu Less: Paymer Interest Other S Paymer	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and both proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) and on Debt (SBE Capital Outlay Bonds) are refunded bonds escrow agent	- - - - -	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revent. Revent. Refund Premiu Less: Paymer Interest Other S Paymer Dues ar	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) dervices (Admin Charges - SBA)	- - - - -	-

The College of the Florida Keys

Entries resu	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		-
Fund 8 - Del	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2022-23 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2022-23 fiscal year.		-
	tirement of Indebtedness		
Account #	Description Description		
<u>u</u>	Cash	-	
No accrued :	Accrued Interest Payable nterest for the 2022-23 fiscal year.		-
	•		
Year-end en		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	35,586.98	
10100	Due from Other Agencies	42.61	
64500	Other Services (Admin Charges - State Treasury)	43.14	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		35,066.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	606.73
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2022-23 fiscal year.		
acicirca icve	Shac for the 2022-20 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	29.89	26.40
48100	Interest on Undistributed CO&DS		3.49
	e difference between 6/30/22 receivable and actual cash received		
in July 2022	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	33.62	
T 4 41-	Due to Other Agencies		33.62
To correct in	e 2022-23 fiscal year overpayment.		
	Due from Other Agencies	-	
10100 To correct th	Cash - Cash Disbursements e 2022-23 fiscal year underpayment.		-
	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	534.00	
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR)		534.00
	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
04000	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
	and rest, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		-
Beginning fu	nd balance as provided in prior school year		-
beginning iui	In License Ten Food Assessminking (AB # D)		
Plus:	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Plus: Revenu			-
Plus: Revenu Revenu	led bond proceeds		_
Plus: Revenu Revenu Refund Premiu			
Plus: Revenu Revenu Refund Premiu Less:	led bond proceeds in on refunded bonds		
Plus: Revenu Revenu Refund Premiu Less: Paymei	led bond proceeds		- -
Plus: Revenu Revenu Refund Premiu Less: Paymel Interest Other S	led bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		- - -
Plus: Revent Revent Refund Premiu Less: Paymei Interest Other S Paymei	led bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent		- - - -
Plus: Revenu Revenu Refund Premiu Less: Paymei Interest Other S Paymei Dues ai	led bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		- - - - -

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Gulf Coast State College

	Gulf Coast State College		
	llting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	-
	Premium on Sale of Bonds		-
	ey bond issues for the 2022-23 fiscal year.		
	bt Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No current re	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2022-23 fiscal year.		-
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2022-23 fiscal year.		-
	tirement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	
No accrued i	Accrued Interest Payable nterest for the 2022-23 fiscal year.		-
Year-end en	·	Dobit	Cradit
	expended Plant	<u>Debit</u>	Credit
Account #	Description		
10100	Cash - Cash Disbursements	97,164.42	
	Due from Other Agencies	116.36	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	117.80	
27XXX	Deferred Revenues - Unavailable	_	-
12210	Revenue - License Tag Fees Appropriation (MVLR)		95,742.00
18100 Farrarand 00	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	1,656.58
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2022-23 fiscal year.		
	·		
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	102.20	90.28
1 8100	Interest on Undistributed CO&DS		11.92
	e difference between 6/30/22 receivable and actual cash received		
n July 2022	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	473.95	
To correct th	Due to Other Agencies e 2022-23 fiscal year overpayment.		473.95
TO CONTECT III	e 2022-20 liscal year overpayment.		
40400	Due from Other Agencies	-	
10100 To correct th	Cash - Cash Disbursements e 2022-23 fiscal year underpayment.		-
	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	1,458.00	
42210 To record on	Revenue - License Tag Fees Appropriation (MVLR)		1,458.00
	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement of Indebtedness		
<u>Fund 8 - Ret</u>			
	<u>Description</u>		
Account # 69000	<u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
Account # 69000 68530	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- -	
Account # 69000 68530	<u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)		
Account # 69000 68530	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - -	
Account # 69000 68530 64500	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - -	<u>-</u>
Account # 69000 68530 64500	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - - -	- - -
Account # 69000 68530 64500 42210 48100 102XX	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	: : : :	- - -
Account # 39000 68530 64500 42210 48100 102XX To record de	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - - -	- - - -
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refu	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	: : : :	:
Account # 59000 58530 64500 42210 48100 102XX Fo record de earnings, reladvance refu	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- - - - -	:
Account # 39000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- - - - -	:
Account # 39000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fui	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - - - -	
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year	- - - -	-
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: Revenu	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - - -	-
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus: Revenu Revenu Refund	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds	- - - -	-
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus: Revenu Refund Premiu	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) Lice - Interest and Dividends (SBA Sinking Fund Interest Earnings)	- - - -	-
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu Less:	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indib balance as provided in prior school year ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds	- - - -	-
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladadvance refuagent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu Less: Paymei Interesi	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Individual balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds Int of Debt Principal (SBE Capital Outlay Bonds) Int of Debt Principal (SBE Capital Outlay Bonds)	- - - - -	-
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadent. Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Paymei Interest Other S	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)	- - - -	
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Paymei Interest Other S Paymei	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds m on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) Ints to refunded bonds escrow agent	- - - -	-
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, relader advance refuagent. Reconciliati Beginning fur Plus: Revent Revent Refund Premiu Less: Paymer Interest Other S Paymer Dues a	Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year i.e License Tag Fees Appropriation (MVLR) i.e Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds Int of Debt Principal (SBE Capital Outlay Bonds) ton Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) Int sto refunded bonds escrow agent Int on refunded bonds	: : :	

Hillsborough Community College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant	<u></u>	
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		-
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2022-23 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No advance l	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2022-23 fiscal year.		-
	cirement of Indebtedness		
Account #	Description		
	Cash	-	
No goorwood in	Accrued Interest Payable		-
	nterest for the 2022-23 fiscal year.		
Year-end en		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	751,724.80	
10100	Due from Other Agencies	900.22	
64500	Other Services (Admin Charges - State Treasury)	911.34	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		740,720.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	12,816.36
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2022-23 fiscal year.		
	·		
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	538.98	476.13
48100	Interest on Undistributed CO&DS		62.85
	e difference between 6/30/22 receivable and actual cash received		
in July 2022 a	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	-	
To correct the	Due to Other Agencies e 2022-23 fiscal year overpayment.		-
TO COITECT THE	e 2022-23 listal year overpayment.		
	Due from Other Agencies	1,004.15	
10100 To correct the	Cash - Cash Disbursements e 2022-23 fiscal year underpayment.		1,004.15
	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	11,280.00	
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		11,280.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fur	nd balance as provided in prior school year		-
Di	ue - License Tag Fees Appropriation (MVLR)		_
Plus: Revenu	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Revenu	ed bond proceeds		-
Revenu Revenu Refunde			-
Revenu Revenu Refundo Premiu	m on refunded bonds		
Revenu Revenu Refundo Premiui Less: Paymer	m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds)		-
Revenu Revenu Refundo Premiui Less: Paymer Interest	m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds)		- -
Revenu Revenu Refundo Premiun Less: Paymer Interest Other S	m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		- - -
Revenu Revenu Refundo Premiui Less: Paymer Interest Other S Paymer Dues ai	m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		- - - -
Revenu Revenu Refundo Premiui Less: Paymer Interest Other S Paymer Dues ai	m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	_	: : : :

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Indian River State College

	Man from board become and referrally as		
	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
unu / - Uni	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2022-23 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2022-23 fiscal year.		
und 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
lo advaras	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2022-23 fiscal year.		
	Description		
ccount #	<u>Description</u> Cash		
	Casn Accrued Interest Payable	-	_
lo accrued i	nterest for the 2022-23 fiscal year.		
ear-end en	tries:	Debit	Credit
	expended Plant		<u>-10uit</u>
Account #	Description		
0100	Cash - Cash Disbursements	334,686.14	
-	Due from Other Agencies	601.43	
4500	Other Services (Admin Charges - State Treasury)	608.85	
8530 27XXX	Interest Deferred Revenues - Unavailable	-	_
2210	Revenue - License Tag Fees Appropriation (MVLR)		327,334.00
8100	Revenue - Interest and Dividends (Interest Earned on MVLR \	Withheld)	8,562.42
	D&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2022-23 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	403.67	
	Due from Other Agencies	100.07	356.59
18100	Interest on Undistributed CO&DS		47.08
	e difference between 6/30/22 receivable and actual cash received		
	and reverse receivable/deferred revenue.		
		137.92	
n July 2022 i	and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies	137.92	137.92
n July 2022 i	and reverse receivable/deferred revenue. Cash - Cash Disbursements	137.92	137.92
n July 2022 a	and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment.	137.92	137.92
n July 2022 and	and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies	137.92	137.92 -
n July 2022 a 0100 To correct the	and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	137.92	137.92 -
n July 2022 and 1000 of correct the 1000 of co	and reverse receivable/deferred revenue. Cash - Cash Disbursements	137.92	137.92 -
n July 2022 a 0100 To correct th 0100 To correct th Fund 1 - Cur	and reverse receivable/deferred revenue. Cash - Cash Disbursements	137.92	137.92 -
on July 2022 and on Jul	and reverse receivable/deferred revenue. Cash - Cash Disbursements	137.92 - 7,536.00	-
0100 o correct th 0100 o correct th fund 1 - Cur xccount # 44500 2210	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements E 2022-23 fiscal year underpayments e 2022-23 fiscal year underpayment. Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Content Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	-	-
0100 To correct th 0100 To correct th cocount # 04500 To record an	and reverse receivable/deferred revenue. Cash - Cash Disbursements	-	-
n July 2022 and 1000 To correct the 10100 To record arrorovided in A	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
on July 2022 and on Jul	cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
on July 2022 and on Jul	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
0100 To correct the 0100 To correct the 0100 To correct the 14500 To record arrorovided in A 145000 To record arrorovided in A 145000 To record arrorovided in A 1450000 To record arrorovided in A 1450000 To record arrorovided in A 14500000 To record arrorovided in A 145000000000000000000000000000000000000	cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	7,536.00 165,000.00 4,950.00	-
0100 To correct the 0100 To correct the 0100 To correct the 14500 To record arrorovided in A 145000 To record arrorovided in A 145000 To record arrorovided in A 1450000 To record arrorovided in A 1450000 To record arrorovided in A 14500000 To record arrorovided in A 145000000000000000000000000000000000000	cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Pue from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as a varticle XII, Section 9, Subsection (d) of the Florida Constitution. Etirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	7,536.00 165,000.00 4,950.00 55.32	-
0100 To correct the 0100 To correct the 0100 To correct the 14500 To record arrorovided in A 145000 To record arrorovided in A 145000 To record arrorovided in A 1450000 To record arrorovided in A 1450000 To record arrorovided in A 14500000 To record arrorovided in A 145000000000000000000000000000000000000	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Eiterment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	7,536.00 165,000.00 4,950.00	-
0100 To correct the 0100 To correct the 0100 To correct the 14500 To record arrorovided in A 145000 To record arrorovided in A 145000 To record arrorovided in A 1450000 To record arrorovided in A 1450000 To record arrorovided in A 14500000 To record arrorovided in A 145000000000000000000000000000000000000	cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Pue from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as a varticle XII, Section 9, Subsection (d) of the Florida Constitution. Etirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	7,536.00 165,000.00 4,950.00 55.32	-
n July 2022 : 0100 To correct th 0100 To correct th Fund 1 - Cur Account # 04500 12210 To record arr Fund 8 - Ret Account # 09000 08530 04500	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	7,536.00 165,000.00 4,950.00 55.32	- 7,536.00
0100 To correct the 0100 To correct the 0100 To correct the 14500 12210 To record arrorovided in A 14500 12310 To record arrorovided in A 14500 124500 12500 1250000 1250000000000000000000	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Hounts withheld from MVLR for actual administration fees as a varticle XII, Section 9, Subsection (d) of the Florida Constitution. Extrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	7,536.00 165,000.00 4,950.00 55.32	7,536.00 7,530.00 520.89
n July 2022 : 10100 To correct th 10100 To correct th Fund 1 - Cur Account # 14500 12210 To record arr provided in A Fund 8 - Ret Account # 199000 184500 18210 18100 102XX	Cash - Cash Disbursements	7,536.00 165,000.00 4,950.00 55.32	7,536.00 7,530.00 520.89 1,954.43
n July 2022 a 0100 To correct th 0100 To correct th Fund 1 - Cur 445500 To record am rovided in A Fund 8 - Ret Account # 99000 88530 94500 12210 8100 02XX To record de	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Hounts withheld from MVLR for actual administration fees as a varticle XII, Section 9, Subsection (d) of the Florida Constitution. Extrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	7,536.00 165,000.00 4,950.00 55.32	7,536.00 7,530.00 520.89
on July 2022 at 10100 To correct the 10100 To record arrorovided in A 10100 To record de 101000 To record de 101000 To record de 101000 To record de 1010000 To record de 1010000 To record de 10100000 To record de 1010000000 To record de 10100000000000000000000000000000000	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	7,536.00 165,000.00 4,950.00 55.32	7,536.00 7,530.00 520.89
on July 2022 at 10100 To correct the 10100 To record arrorovided in A 10100 To record de 101000 To record de 101000 To record de 101000 To record de 1010000 To record de 1010000 To record de 10100000 To record de 1010000000 To record de 10100000000000000000000000000000000	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies cash - Cash Disbursements be 2022-23 fiscal year underpayment. Due from Other Agencies cash - Cash Disbursements e 2022-23 fiscal year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Indust withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	7,536.00 165,000.00 4,950.00 55.32	7,536.00 7,530.00 520.89
n July 2022 at 10100 Fo correct the 10100 Fo record arrorovided in A 10100 For record de 101000 For record de 101000 For record de 101000 For record de 1010000 For record de 10100000 For record de 101000000 For record de 10100000000000000000000000000000000	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies cash - Cash Disbursements be 2022-23 fiscal year underpayment. Due from Other Agencies cash - Cash Disbursements e 2022-23 fiscal year underpayment. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Indust withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	7,536.00 165,000.00 4,950.00 55.32	- 7,536.00 167,530.00 520.89
n July 2022 at 10100 Fo correct the 10100 Fo record arrorovided in A 10100 For record de 101000 For record de 101000 For record de 101000 For record de 101000 For record de 1010000 For record de 1010000 For record de 10100000 For record de 101000000 For record de 10100000000000000000000000000000000	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness:	7,536.00 165,000.00 4,950.00 55.32	- 7,536.00 167,530.00 520.89
n July 2022 at 10100 Fo correct the 10100 Fo record arrorovided in A 10100 For record de 101000 For record de 101000 For record de 101000 For record de 101000 For record de 1010000 For record de 1010000 For record de 10100000 For record de 101000000 For record de 10100000000000000000000000000000000	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bbt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	7,536.00 165,000.00 4,950.00 55.32	7,536.00 167,530.00 520.89 1,954.43
n July 2022 : 10100 To correct th 10100 To correct th 10100 To correct th 10100 To correct th 10100 To record arr 10100 To record de arrings, related advance refue advance refue advance refue advance refue arrings, related arrings, related advance refue advance	Cash - Cash Disbursements	7,536.00 165,000.00 4,950.00 55.32	7,536.00 7,530.00 520.89 1,954.43 2,516.96 167,530.00
in July 2022 at 10100 To correct the 10100 To record are 10100 To record de 20100 To record de 201000 To record de 20100 To record de 201000 To record de 201000 To record de 201000 To record de 2010000 To record de 2010000 To record de 20100000 To record de 2	Cash - Cash Disbursements	7,536.00 165,000.00 4,950.00 55.32	7,536.00 7,530.00 520.89 1,954.43 2,516.96 167,530.00
n July 2022 a 10100 Fo correct th 10100 Fo record arrorovided in A 10100 Fo record arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings in A 10100 For record	Cash - Cash Disbursements	7,536.00 165,000.00 4,950.00 55.32	7,536.00 7,530.00 520.89 1,954.43 2,516.96 167,530.00
n July 2022 a 10100 Fo correct th 10100 Fo record arrorovided in A 10100 Fo record arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings, reladvance refued arrorovided in A 10100 For record de parnings in A 10100 For record	Cash - Cash Disbursements	7,536.00 165,000.00 4,950.00 55.32	7,536.00 7,530.00 520.89 1,954.43 2,516.96 167,530.00
n July 2022 : 10100 To correct th 10100 To record an 102210 To record an 102210 1038530 104500 1022X To record de 10400 102XX To record de 10400 1	Cash - Cash Disbursements	7,536.00 165,000.00 4,950.00 55.32	7,536.00 7,530.00 520.89 1,954.43
n July 2022 : 0100 To correct the one of the original o	Cash - Cash Disbursements	7,536.00 165,000.00 4,950.00 55.32	7,536.00 167,530.00 520.89 1,954.43 2,516.96 167,530.00 520.89 165,000.00 4,950.00
n July 2022 : 10100 To correct th 10100 To record amorovided in A 10100 To record amorovided in A 10100 10210	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies cash - Cash Disbursements e 2022-23 fiscal year underpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year License Tag Fees Appropriation (MVLR) Lice - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year License Tag Fees Appropriation (MVLR) License Tag Fees App	7,536.00 165,000.00 4,950.00 55.32	7,536.00 167,530.00 520.89 1,954.43 2,516.96 167,530.00 520.89 165,000.00 4,950.00
n July 2022 is 10100 To correct the 10100 To record amorovided in A 10100 To record de earnings, reladivance refugent. Reconciliation Revenu.	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies cash - Cash Disbursements e 2022-23 fiscal year underpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Lice - License Tag Fees Appropriation (MVLR) Lie - Interest and Dividends (SBA Sinking Fund Interest Earnings) Line of Debt Principal (SBE Capital Outlay Bonds) To Obet Obet Principal (SBE Capital Outlay Bonds) Lie on Debt (SBE Cap	7,536.00 165,000.00 4,950.00 55.32	7,536.00 7,536.00 167,530.00 520.89 1,954.43 2,516.96 167,530.00 520.89
n July 2022 at 10100 To correct the 10100 To record are 10100 To record de 101000 To record de 101000 To record de 101000 To record de 101000 To	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies cash - Cash Disbursements e 2022-23 fiscal year underpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year License Tag Fees Appropriation (MVLR) Lice - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year License Tag Fees Appropriation (MVLR) License Tag Fees App	7,536.00 165,000.00 4,950.00 55.32	7,536.00 167,530.00 520.89 1,954.43 2,516.96 167,530.00 520.89 165,000.00 4,950.00

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Florida Gateway College

Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
	expended Plant	Debit	<u>Oreun</u>
Account #	<u>Description</u>		
riccount #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No ourront ro	Accrued Interest Payable (Sinking Fund Accruals)		-
	offunding for the 2022-23 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2022-23 fiscal year.		-
	irement of Indebtedness		
Account #	Description		
.000ant 1T	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2022-23 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	79,171.01	
	Due from Other Agencies	94.82	
64500	Other Services (Admin Charges - State Treasury)	95.98	
68530	Interest Deferred Revenues - Unavailable	-	
27XXX 42210	Revenue - License Tag Fees Appropriation (MVLR)		78,012.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR W	/ithheld)	1,349.81
To record CC	D&DS disbursements, investment earnings, treasury fees, and	,	
deferred reve	enue for the 2022-23 fiscal year.		
07)///	Defermed Decreases - Henry Helds - Drive Vers	00.00	
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	62.68	55.37
48100	Interest on Undistributed CO&DS		7.31
To correct the	e difference between 6/30/22 receivable and actual cash received		
in July 2022 a	and reverse receivable/deferred revenue.		
10100	0 1 0 1 5:1	2.22	
10100	Cash - Cash Disbursements Due to Other Agencies	3.86	3.86
To correct the	e 2022-23 fiscal year overpayment.		3.00
	Due from Other Agencies	-	
10100 To correct the	Cash - Cash Disbursements e 2022-23 fiscal year underpayment.		-
	e 2022-25 liscal year underpayment.		
	manak Francis - Ulaman kalaka al		
Fund 1 - Cur	rrent Funds - Unrestricted		
Fund 1 - Cur Account #	Description	1 188 00	
Fund 1 - Cur Account # 64500		1,188.00	1,188.00
Fund 1 - Cur Account # 64500 42210 To record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	1,188.00	1,188.00
Fund 1 - Cur Account # 64500 42210 To record am	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,188.00	1,188.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	1,188.00	1,188.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description	1,188.00	1,188.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. cirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	1,188.00	1,188.00
Fund 1 - Cunt Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. circement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	1,188.00 - -	1,188.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. cirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	1,188.00 - - - -	1,188.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. circement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,188.00 - - - - -	1,188.00
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. cirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,188.00 - - - - -	1,188.00
Fund 1 - Cun # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. cirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	1,188.00 - - - - -	1,188.00 - -
Fund 1 - Cun # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	1,188.00 - - - - - -	1,188.00 - - -
Fund 1 - Cun # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	1,188.00 - - - - - -	1,188.00 - - - -
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Iterement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,188.00 - - - - - -	1,188.00 - - - -
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. cirement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	1,188.00 - - - - - -	1,188.00 - - - -
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Iterement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,188.00 - - - - - -	1,188.00 - - - -
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Iterement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,188.00 - - - - - -	1,188.00 - - - -
Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,188.00 - - - - - -	1,188.00 - - -
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year	1,188.00 - - - - - -	1,188.00 - - -
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record deearnings, reladivance refuadent. Reconciliation Plus: Revenu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year License Tag Fees Appropriation (MVLR)	1,188.00 - - - - - -	1,188.00 - - - -
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun Plus: Revenu Revenu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year India Cash Cash Cash Cash Cash Cash Cash Cas	1,188.00 - - - - - -	1,188.00 - - - - -
Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Refund	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Ide - License Tag Fees Appropriation (MVLR) Ide - Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings)	1,188.00	1,188.00
Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Refund	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year India Cash Cash Cash Cash Cash Cash Cash Cas	1,188.00	1,188.00
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record delearnings, reladadvance refuadent. Reconciliation Beginning fur Plus: Revenu Revenu Revenu Refundd Premiur Less: Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds and Debt Principal (SBE Capital Outlay Bonds)	1,188.00 	1,188.00
Fund 1 - Cur Account # 34500 42210 To record arr orrovided in A Fund 8 - Ret Account # 39000 38530 34500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refund Premiur Less: Paymer Interest	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of the servic	1,188.00 	1,188.00
Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Refund Premiur Less: Paymer Interest Other S	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Ide - License Tag Fees Appropriation (MVLR) Ide - Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest of Debt Principal (SBE Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds)	1,188.00 	1,188.00
Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 39000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Refund. Premiul Less: Paymer Interest Other S Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Indicate the Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds)	1,188.00 	1,188.00
Fund 1 - Cur Account # 54500 42210 To record amorovided in A Fund 8 - Ret Account # 39000 68530 64500 42210 48100 102XX To record de earnings, rela edvance refu agent. Revenu Revenu Refundé Premiur Less: Paymer Interest Other S Paymer Dues au	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Ide - License Tag Fees Appropriation (MVLR) Ide - Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest of Debt Principal (SBE Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds)	1,188.00 	1,188.00

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Lake-Sumter State College

	Lake-Sumter State College		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u> Cash		
	Casn Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
Na many mana	Premium on Sale of Bonds		-
	ey bond issues for the 2022-23 fiscal year. ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
NI	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2022-23 fiscal year. bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
Na advis	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2022-23 fiscal year.		
Fund 8 - Ret Account #	<u>irement of Indebtedness</u> <u>Description</u>		
, .000unt #	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2022-23 fiscal year.		-
	•		
Year-end en		<u>Debit</u>	Credit
Account #	expended Plant Description		
10100	Cash - Cash Disbursements	93,565.74	
64500	Due to Other Agencies Other Services (Admin Charges - State Treasury)	112.06 113.43	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		92,196.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	1,595.23
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2022-23 fiscal year.		
delelled leve	enue for the 2022-23 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year Due to Other Agencies	91.59	80.91
48100	Interest on Undistributed CO&DS		10.68
	e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue.		
111 July 2022 6	and reverse receivable/delerred revenue.		
10100	Cash - Cash Disbursements Due to Other Agencies	329.83	329.83
To correct the	e 2022-23 fiscal year overpayment.		329.03
	Due from Other Agencies	_	
10100	Cash - Cash Disbursements		-
	e 2022-23 fiscal year underpayment.		
	rrent Funds - Unrestricted		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	1,404.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	,	1,404.00
	nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
10010	Cash with Fiscal/Service Agents		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		-
Plus:	ue - License Tag Fees Appropriation (MVLR)		-
Revenu	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Revenu	ed bond proceeds		-
Revenu Refund	m on refunded bonds		
Revenu Refund Premiui Less:			
Revenu Refund Premiui Less: Paymer	nt of Debt Principal (SBE Capital Outlay Bonds)		-
Revenu Refund Premiul Less: Paymer Interest Other S	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		- - -
Revenu Refund Premiun Less: Paymen Interest Other S Paymen	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		- - - -
Revenu Refund Premiun Less: Paymen Interest Other S Paymen Dues an	nt of Debt Principal (SBE Capital Outlay Bonds) c on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		- - - - -

State College of Florida, Manatee-Sarasota

F	lting from bond issuance and refunding:	<u>Debit</u>	Credit
runa / - Une	expended Plant		
Account #	<u>Description</u> Cash		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2022-23 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals) cond refunding for the 2022-23 fiscal year.		-
	irement of Indebtedness		
Account #	<u>Description</u>		
1000uiii #	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2022-23 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	192,329.59	
0.4500	Due from Other Agencies	230.32	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	233.17	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		189,514.00
48100 	Revenue - Interest and Dividends (Interest Earned on MVLR W	/ithheld)	3,279.08
	0&DS disbursements, investment earnings, treasury fees, and enue for the 2022-23 fiscal year.		
dolonou rove	inde for the 2022-20 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	164.88	
48100	Due from Other Agencies Interest on Undistributed CO&DS		145.65 19.23
	e difference between 6/30/22 receivable and actual cash received		13.20
	and reverse receivable/deferred revenue.		
10100	Cook Cook Dishursareants	242.64	
10100	Cash - Cash Disbursements Due to Other Agencies	243.64	243.64
To correct the	e 2022-23 fiscal year overpayment.		
	Due form Other America		
10100	Due from Other Agencies Cash - Cash Disbursements	-	_
	e 2022-23 fiscal year underpayment.		
Fund 1 - Cui	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	2,886.00	
40040	Revenue - License Tag Fees Appropriation (MVLR)		2,886.00
	ounts withhold from MV/I D for actual administration for a		
To record an	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		·
To record am provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		·
To record am provided in A Fund 8 - Ret	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness		·
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.	_	·
To record am provided in A Fund 8 - Ret Account # 69000 68530	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- - -	
To record am provided in A Fund 8 - Ret Account # 69000 68530	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	: : :	
To record am provided in A Fund 8 - Ret Account #	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	:	
To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	:	_
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	- - - -	
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	:	
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	:	:
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- - - - -	-
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 1002XX To record de earnings, reladvance refu	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment		-
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	:	
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year		
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela agent. Reconciliati Beginning fur	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	: : : :	
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To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Paymer	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year ie - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds)		-
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To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: Revenu. Refund Premiu Less: Paymei Interest Other S Paymei	rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds on Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) betwices (Admin Charges - SBA) and to refunded bonds escrow agent		-
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues ar	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year the - License Tag Fees Appropriation (MVLR) the - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) dervices (Admin Charges - SBA)		-

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Miami Dade College

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2022-23 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2022-23 fiscal year.		-
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2022-23 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	1,499,051.20	
10100	Due from Other Agencies	1,795.18	
64500	Other Services (Admin Charges - State Treasury)	1,817.35	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,477,106.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	(Withheld)	25,557.73
	NODC dishumannanta investment comings transcom force and	,	20,007.70
To record CC deferred reve	O&DS disbursements, investment earnings, treasury fees, and enue for the 2022-23 fiscal year.	,	20,001.10
To record CC	enue for the 2022-23 fiscal year. Deferred Revenues - Unavailable - Prior Year	1,022.03	
To record CC deferred reve	enue for the 2022-23 fiscal year.	,	902.84
To record CC deferred reve 27XXX 48100 To correct the	Private for the 2022-23 fiscal year. Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	,	
To record CC deferred reve 27XXX 48100 To correct the in July 2022 a	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue.	,	902.84
To record CC deferred reve 27XXX 48100 To correct the	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements	,	902.84
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 a 10100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue.	,	902.84
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 a 10100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment.	1,022.03	902.84
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 a 10100 To correct the	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	,	902.84 119.19
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 a 10100 To correct the 10100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment.	1,022.03	902.84
To record CC deferred reverse 27XXX 48100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements	1,022.03	902.84 119.19
To record CC deferred reverse 27XXX 48100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 5000000000000000000000000000000000000	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements E Cash - Cash Disbursements Due from Other Agencies Cash - Cash Disbursements E Cash - Cash Disbursements E Cash - Cash Disbursements	1,022.03	902.84 119.19
To record CC deferred reverse 27XXX 48100 To correct the substitution of the substitu	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	1,022.03	902.84 119.19 - - 2,981.53
To record CC deferred reverse	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description	1,022.03 - 2,981.53	902.84 119.19
To record CC deferred reverse 27XXX 48100 To correct the 10100 To correct the 10100 To correct the Fund 1 - Cur Account # 64500 42210 To record am	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the 10100 To record # 64500 42210 To record amprovided in A	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) bounts withheld from MVLR for actual administration fees as	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the 10100 To record amprovided in A Fund 8 - Ret 10200 Account #	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 at 10100 To correct the 10100 To record amprovided in A Fund 8 - Ret 101000 Account # 69000	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year overpayment. Pue from Other Agencies cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as a cricle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 at 10100 To correct the 10100 To record are provided in A 10100 Fund 8 - Ret Account # 689000 68530	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS et difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies et 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements et 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 at 10100 To correct the 10100 To record are provided in A 10100 Fund 8 - Ret Account # 689000 68530	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 at 10100 To correct the 10100 To record are provided in A 10100 Fund 8 - Ret Account # 689000 68530	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 at 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS de difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies de 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements Due from Other Agencies de 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Disounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 a 10100 To correct the 10100 To record arm provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Pue from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 at 10100 To correct the 10100 To record arm provided in A Fund 8 - Ret Account # 68500 68530 68530 64500 42210 48100 102XX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements E 2022-23 fiscal year underpayment. Due from Other Agencies Cash - Cash Disbursements E 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 of 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record del	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements E Cash - Cash Disbursements Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the 10100 To record amprovided in A Fund 8 - Ret Account # 639000 63530 635000	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements E 2022-23 fiscal year underpayment. Due from Other Agencies Cash - Cash Disbursements E 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Pue from Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness:	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse deferred reverse 27XXX 48100 To correct the in July 2022 of 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To record amprovided in A Fund 8 - Ret Account # 68500 68530 64500 42210 42210 48100 102XX To record delearnings, releadvance refuagent. Reconciliation	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Pue from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Frent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) from the Services (Admin Charges - DOE) Revenue - Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 of 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, relead advance refu agent. Reconciliation Beginning for Plus: Revenue	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS de difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies de 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements Due to Gram Other Agencies de 2022-23 fiscal year underpayment. Due from Other Agencies de 2022-23 fiscal year underpayment. Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description for activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year Description for activity in Fund 8 - Retirement of Indebtedness: Description for activity in Fund 8 - Retirement of Indebtedness: Description for activity in Fund 8 - Retirement of Indebtedness: Description for activity in Fund 8 - Retirement of Indebtedness: Description for activity in Fund 8 - Retirement of Indebtedness: Description for activity in Fund 8 - Retirement of Indebtedness: Description for activity in Fund 8 - Retirement of Indebtedness:	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse deferred reverse 27XXX 48100 To correct the in July 2022 of 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements E Cash - Cash Disbursements Due to Other Agencies Cash - Cash Disbursements E Cash - Cash Description E Cash E Capital Outlay Bonds E Cash With Fiscal/Service Agents E Cash With Fiscal/Service Agents E Cash With Fiscal/Service Agents E Cash E Capital C	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse deferred reverse 27XXX 48100 To correct the in July 2022 of 10100 To correct the 10100 To record amprovided in A 10100 Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refu advance refu advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest Of Indebtedness Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indebtage of the Capital Outlay Ponds Description Revenue - License Tag Fees Appropriation (MVLR) Description Outland Table Principal Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Payment of Debt Principal (SBE Capital Outlay Bonds) Description Payment of Debt Principal (SBE Capital Outlay Bonds)	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse deferred reverse 27XXX 48100 To correct the in July 2022 of 10100 To correct the 10100 To record amprovided in A 10100 Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refu advance refu advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements E Cash - Cash Disbursements Due to Other Agencies Cash - Cash Disbursements E Cash - Cash Description E Cash E Capital Outlay Bonds E Cash With Fiscal/Service Agents E Cash With Fiscal/Service Agents E Cash With Fiscal/Service Agents E Cash E Capital C	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 at 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relead vance refue advance refue agent. Reconciliation Revenue Refunde Premiur Less: Paymer	Deferred Revenues - Unavailable - Prior Year	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 a 10100 To correct the 10100 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refunde Premiur Less: Paymer Interest	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements E Cash - Cash Disbursements Due from Other Agencies Cash - Cash Disbursements E Cascription Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: The balance as provided in prior school year The - License Tag Fees Appropriation (MVLR)	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 a 10100 To correct the 10100 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela advance refu agent. Revenu agent. Revenu Revenu Refunde Premiur Less: Paymer Interest Other S Paymer Interest Other S Paymer	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year underpayment. Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Bernings Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) be - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) be - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) be - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided bonds and or Debt (SBE Capital Outlay Bonds) be evices (Admin Charges - SBA) but to refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) but to refunded bonds escrow agent	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53
To record CC deferred reverse 27XXX 48100 To correct the in July 2022 at 10100 To correct the 10100 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Revenu Refundo Premiur Less: Paymer Interest Other S Paymer Dues an 10100	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year underpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year The - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds The Obet Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) dervices (Admin Charges - SBA)	1,022.03 - 2,981.53	902.84 119.19 - - 2,981.53

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 North Florida College

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Del	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2022-23 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
Account #	Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2022-23 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued i	nterest for the 2022-23 fiscal year.		
· · · · · · · · · · · · · · · · · · ·	4-4	D-1-14	0
Year-end en		<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	44,635.66	
	Due from Other Agencies	53.46	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	54.11	
27XXX	Deferred Revenues - Unavailable	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		43.982.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	761.01
To record CC	0&DS disbursements, investment earnings, treasury fees, and	,	
	enue for the 2022-23 fiscal year.		
	·		
	Deferred Revenues - Unavailable - Prior Year	35.88	
27XXX	Due from Other Agencies	35.88	
27XXX 48100	Due from Other Agencies Interest on Undistributed CO&DS	35.88	
27XXX 48100 To correct th	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received	35.88	
27XXX 48100 To correct th	Due from Other Agencies Interest on Undistributed CO&DS	35.88	
27XXX 48100 To correct th in July 2022 :	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received	35.88	
27XXX 48100 To correct thin July 2022 :	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies		4.18
27XXX 48100 To correct thin July 2022 :	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements		4.18
27XXX 48100 To correct thin July 2022 :	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment.		4.18
27XXX 48100 Fo correct th n July 2022 : 10100 Fo correct th	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies		4.18
27XXX 48100 Fo correct th n July 2022 a 10100 To correct th	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements		4.18
27XXX 48100 To correct th n July 2022 : 10100 To correct th 10100 To correct th	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment.		4.18
27XXX 48100 To correct th n July 2022 : 10100 To correct th 10100 To correct th	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rent Funds - Unrestricted		4.18
27XXX 48100 To correct th n July 2022 : 10100 To correct th 10100 To correct th Fund 1 - Cur Account #	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. reent Funds - Unrestricted Description	12.26	4.18
27XXX 48100 To correct th n July 2022 a 10100 To correct th 10100 To correct th Fund 1 - Cui Account # 64500	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)		12.26
27XXX 48100 To correct th n July 2022 a 10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. reent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	12.26	12.26
27XXX 48100 To correct th n July 2022 a 10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record am	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. retert Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	12.26	12.26
27XXX 48100 Fo correct th n July 2022 a 10100 Fo correct th 10100 Fo correct th Fund 1 - Cun Account # 54500 42210 Fo record amorovided in A	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. reent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	12.26	12.26
27XXX 48100 Fo correct th 10100 Fo correct th 10100 Fo correct th Fund 1 - Cun Account # 64500 42210 Fo record an provided in A Fund 8 - Ret	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	12.26	12.26
27XXX 48100 Fo correct th n July 2022 : 10100 Fo correct th 10100 Fo correct th Fund 1 - Cui Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account #	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness	12.26	4.18 12.26
27XXX 48100 To correct th n July 2022 : 10100 To correct th 10100 To correct th Fund 1 - Cun Account # 54500 42210 To record arr orovided in A Fund 8 - Ret Account # 39000 68530	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	12.26	4.18 12.26
27XXX 48100 To correct th n July 2022 : 10100 To correct th 10100 To correct th Fund 1 - Cun Account # 54500 42210 To record arr orovided in A Fund 8 - Ret Account # 39000 68530	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	12.26	4.18 12.26
27XXX 48100 To correct th n July 2022 : 10100 To correct th 10100 To correct th Fund 1 - Cun Account # 54500 42210 To record arr orovided in A Fund 8 - Ret Account # 39000 68530	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements E 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	12.26	12.26
27XXX 48100 To correct th n July 2022 : 10100 To correct th 10100 To correct th Fund 1 - Cun Account # 54500 42210 To record arr orovided in A Fund 8 - Ret Account # 39000 68530	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	12.26	12.26
27XXX 48100 To correct th In July 2022 : 10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	12.26	12.26
27XXX 48100 To correct th n July 2022 : 10100 To correct th 10100 To correct th Fund 1 - Cur Account # 34500 42210 To record arr provided in A Fund 8 - Ret Account # 39000 68530 64500	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as a pricie XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	12.26	12.26
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27XXX 48100 To correct th n July 2022 : 10100 To correct th 10100 To correct th Fund 1 - Cun Account # 54500 42210 To record am provided in A Fund 8 - Ret Account # 39000 68530 64500 42210 48100 102XX	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	12.26	4.18 12.26
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27XXX 48100 To correct th In July 2022 : 10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 42210 42210 42210 42210 42210 42210 42210 4210 4	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements E Cash - Cash Disbursements Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Contract Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Contract Withheld from MVLR for actual administration fees as control of Indebtedness Description Payment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	12.26	12.26
27XXX 48100 To correct th In July 2022 : 10100 To correct th 10100 To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 42210 42210 42210 42210 42210 42210 42210 42210 42210 4210 4	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	12.26	12.26
27XXX 48100 To correct thin July 2022 and the second of t	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements E Cash - Cash Disbursements c Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	12.26	4.18 12.26
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27XXX 48100 To correct the normal puly 2022 and 10100 To correct the 10100 To record are 10100 To record are 10100 To record are 10100 To record de 101000 To record de 10100 To record de 101000 To record	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as cricle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) te - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided bonds and of Debt Principal (SBE Capital Outlay Bonds)	12.26	4.18 12.26
27XXX 48100 To correct th In July 2022 if 10100 To correct th 10100 To correct th 10100 To correct th Fund 1 - Cun Account # 34500 42210 To record amorovided in A Fund 8 - Ret Account # 39000 63530 64500 42210 48100 102XX To record de earnings, reladvance refued advance refued advance refued agent. Revenu. Revenu. Revenu. Refund Premiu Less: Paymer Interest Other S	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Index the Capital Outlay Bonds) The Capital Outlay Bonds (SBA Sinking Fund Interest Earnings) The License Tag Fees Appropriation (MVLR) The License Tag Fees Appro	12.26	4.18 12.26
27XXX 48100 To correct the normal July 2022 of the normal July 2021 of the no	Due from Other Agencies Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 3 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - License Tag Fees Appropriation (MVLR) are - License Tag Fees Appropriation (MVLR) be - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) be - Interest and Dividends (SBA Sinking Fund Interest Earnings) and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) be - Interest and Dividends (SBE Capital Outlay Bonds) be on Debt (SBE Capital Outlay Bonds)	12.26	4.18 12.26
27XXX 48100 To correct the normal July 2022 of the normal July 2021 of the no	Due from Other Agencies Interest on Undistributed CO&DS et difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies et 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements et 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as underticed XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year tie - License Tag Fees Appropriation (MVLR) tie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) to Debt (SBE Capital Outlay Bonds) to Debt (SBE Capital Outlay Bonds) to refunded bonds encrow agent and fees on refunded bonds (admin and underwriter fees) and on refunded bonds and on refunded bonds (admin and underwriter fees)	12.26	4.18 12.26

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Northwest Florida State College

	Northwest Florida State College		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
	ey bond issues for the 2022-23 fiscal year.		
	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2022-23 fiscal year.		
Account #	bt Service Advance Bond Refunding Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
lo advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2022-23 fiscal year.		-
	cirement of Indebtedness		
Account #	Description		
	Cash	-	
lo socrued:	Accrued Interest Payable nterest for the 2022-23 fiscal year.		-
	•		
rear-end en		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	190,693.42	
10100	Due from Other Agencies	257.62	
64500	Other Services (Admin Charges - State Treasury)	260.80	
88530 27XXX	Interest Deferred Revenues - Unavailable	-	_
12210	Revenue - License Tag Fees Appropriation (MVLR)		187,544.18
18100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	3,667.66
	D&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2022-23 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	172.91	
18100	Due from Other Agencies		152.74
	Interest on Undistributed CO&DS e difference between 6/30/22 receivable and actual cash received		20.17
	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	59.08	
10100	Due to Other Agencies	33.00	59.08
Γo correct th	e 2022-23 fiscal year overpayment.		
	Due from Other Agencies	_	
10100	Cash - Cash Disbursements		-
To correct the	e 2022-23 fiscal year underpayment.		
und 1 - Cui	rrent Funds - Unrestricted		
Account #	Description Other Services (Admin Charges, DOE)	2 220 00	
64500 12210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,228.00	3,228.00
To record am	nounts withheld from MVLR for actual administration fees as		-,==0.00
	article XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account # 89000	<u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)	22,000.00	
88530	Interest on Debt (SBE Capital Outlay Bonds)	2,970.00	
34500	SBA Sinking Fund Administration Fees	8.07	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents	-	_
12210	Revenue - License Tag Fees Appropriation (MVLR)		24,427.82
18100 102XX	SBA Sinking Fund Earnings	-	75.95 474.30
	Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment		414.30
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		1,491.32
Plus: Revenu	ue - License Tag Fees Appropriation (MVLR)		24,427.82
Revenu	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		75.95
	ed bond proceeds		-
Premiu Less:	m on refunded bonds		-
	nt of Debt Principal (SBE Capital Outlay Bonds)		22,000.00
	on Debt (SBE Capital Outlay Bonds)		2,970.00
	Services (Admin Charges - SBA)		8.07
	nts to refunded bonds escrow agent		-
Paymer			-
Paymer Dues a	nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		1.017.02

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Palm Beach State College

Fund 7 - Und	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2022-23 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2022-23 fiscal year.		
und 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
lo adver	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2022-23 fiscal year.		
	irement of Indebtedness		
ccount #	<u>Description</u> Cash		
	Casn Accrued Interest Payable	-	_
No accrued i	nterest for the 2022-23 fiscal year.		
ear-end en	tries:	Debit	Credit
	expended Plant	<u> 2001t</u>	Grount
Account #	Description		
0100	Cash - Cash Disbursements	477,404.22	
	Due from Other Agencies	756.57	
4500	Other Services (Admin Charges - State Treasury)	765.92	
88530 27XXX	Interest Deferred Revenues - Unavailable	-	_
2210	Revenue - License Tag Fees Appropriation (MVLR)		468,155.51
8100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	10,771.20
	D&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2022-23 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	507.80	
,	Due from Other Agencies	007.00	448.58
8100	Interest on Undistributed CO&DS		59.22
	e difference between 6/30/22 receivable and actual cash received		
	and reverse receivable/deferred revenue.		
n July 2022		173.49	
n July 2022	and reverse receivable/deferred revenue. Cash - Cash Disbursements Due to Other Agencies	173.49	173.49
n July 2022 : 0100	Cash - Cash Disbursements	173.49	173.49
n July 2022 : 0100	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment.	173.49	173.49
n July 2022 in July 2022 in O100	Cash - Cash Disbursements Due to Other Agencies	173.49	173.49
n July 2022 : 0100 To correct th	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies	173.49 -	173.49 -
n July 2022 0100 o correct th 0100 o correct th	Cash - Cash Disbursements	173.49	173.49 -
o July 2022 0100 o correct th 0100 o correct th	Cash - Cash Disbursements	173.49	173.49 -
0100 To correct th 0100 To correct th 0100 To correct th Fund 1 - Cur	Cash - Cash Disbursements	173.49	-
0100 o correct th 0100 o correct th fund 1 - Cur xccount # 44500 2210	Cash - Cash Disbursements	-	-
0100 To correct th 0100 To correct th 10100 To correct th 10101 To correct th 10100 To correct th 10100 To correct th 10100 To correct th	Cash - Cash Disbursements	-	-
o July 2022 on 100 To correct the 10100 To record an 10100	Cash - Cash Disbursements	-	-
o100 o correct th 0100 o correct th cond 1 - Cun account # 4500 i2210 o record an orovided in A cund 8 - Ref	Cash - Cash Disbursements	-	-
0100 To correct th 0100 To correct th 10100 To correct th 10101 To correct th 10101 To correct th 10101 To correct th 10101 To record an 10	Cash - Cash Disbursements	-	-
0100 To correct th 0100 To correct th fund 1 - Cur Account # 44500 2210 To record an provided in A fund 8 - Ref Account #	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00	-
0100 To correct th 0100 To correct th fund 1 - Cur Account # 44500 2210 To record an provided in A fund 8 - Ref Account #	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	-
0100 To correct th 0100 To correct th Fund 1 - Cur Account # 14500 12210 To record an provided in A Fund 8 - Ref Account #	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00	-
0100 To correct th 0100 To correct th fund 1 - Cur Account # 44500 2210 To record an provided in A fund 8 - Ref Account #	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	-
n July 2022 of 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To record an 101000 To record an 10100 To record an 101000 To record an 10100 To record an 101000 To record an 1010000 To record an 10100000 To record an 101000000 To recor	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 154,364.49
10 July 2022 10 100 100 100 100 100 100 100 100	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 9,480.40 154,364.49 479.95
n July 2022 - 10100 To correct th 10100 To correct th Fund 1 - Cur Account # 14500 12210 To record an provided in A Fund 8 - Ref Account # 199000 184500	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	479.95
on July 2022 on 100 on	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 9,480.40 154,364.49 479.95
n July 2022 on 100 To correct the 10100 or correct and 10100 or correct and 10100 or correct the 101000 or correct the 10100 or correct the 10100 or correct the 101000 or correct the 10100 or correct the 10100 or correct the 101000 or correct the 10100 or correct the 10100 or correct the 101000 o	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 9,480.40 154,364.49 479.95
on July 2022 on 1000 To correct the 10100 To record an 10100 To record de 101000 To record de 101000 To record de 101000 To record de 1010000 To record de 1010000 To record de 10100000 To record de 1010000000 To record de 10100000000000000000000000000000000	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 9,480.40 154,364.49 479.95
n July 2022 in 10100 Fo correct the 10100 Fo record an 10100 Fo record an 10100 For record de 101000 For record de 101000 For record de 101000 For record de 1010000 For record de 1010000 For record de 10100000 For record de 10100000 For record de 101000000 For record de 10100000000000000000000000000000000	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 9,480.40 154,364.49 479.95
n July 2022 in 10100 Fo correct the 10100 Fo record an 10100 Fo record an 10100 For record de 101000 For record de 1010000 For record de 1010000 For record de 1010000 For record de 10100000 For record de 10100000 For record de 10100000000000000000000000000000000	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 9,480.00 154,364.49 479.95 2,996.53
n July 2022 in 10100 To correct the 10100 To record an 10100 To record de 101000 To record de 101000 To record de	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 9,480.00 154,364.49 479.95 2,996.53
n July 2022 in 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To record an 101	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 154,364.49 479.95 2,996.53 9,434.85 154,364.49
n July 2022 in 10100 To correct the correct and corvided in A c	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 154,364.49 479.95 2,996.53 9,434.85 154,364.49
n July 2022 in 10100 Fo correct the 10100 Fo record an 10100 Fo record an 10100 For record de 101000 For record de 10100 For record de 10100 For record de 101000 For record de 10100 For record de 10100 For record de 101000 For record de 1010000 For record de 10100000	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	-
n July 2022 in 10100 Fo correct the 10100 Fo record an 10100 Fo record an 10100 For record de 101000 For record de 10100 For record de 10100 For record de 101000 For record de 10100 For record de 10100 For record de 101000 For record de 1010000 For record de 10100000	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 154,364.49 479.95 2,996.53 9,434.85 154,364.49
n July 2022 in 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To record an 101	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 154,364.49 479.95 2,996.53 9,434.85 154,364.49 479.95
n July 2022 in 10100 To correct the correct and corvided in A correct the cor	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 154,364.49 479.95 2,996.53 9,434.85 154,364.49 479.95
n July 2022 in 10100 Fo correct the 10100 Fo record an 10100 Fo record an 10100 For record de 101000 For record de 10100 For record de 10100 For record de 101000 For record de 10100 For record de 10100 For record de 101000 For re	Cash - Cash Disbursements Due to Other Agencies e 2022-23 fiscal year overpayment. Due from Other Agencies Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Interement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) dervices (Admin Charges - SBA)	9,480.00 139,000.00 18,790.00 50.97	9,480.00 154,364.49 479.95 2,996.53 9,434.85 154,364.49 479.95
n July 2022 in 10100 To correct the 10100 To record an 10100 To record de 101000 To record de 10100 To record de	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 154,364.49 479.95 2,996.53 9,434.85 154,364.49 479.95
n July 2022 in 10100 To correct the 10100 To correct the 10100 To correct the 10100 To correct the 10100 To record an orovided in A 10100 To record de parnings, relad advance refugent. Reconciliati Responsible and a 10100 Revenu Revenu Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues a	Cash - Cash Disbursements	9,480.00 139,000.00 18,790.00 50.97	9,480.00 154,364.49 479.95 2,996.53 9,434.85 154,364.49 479.95

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Pensacola State College

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
No current re	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2022-23 fiscal year.		-
	bt Service Advance Bond Refunding		
Account #	Description		
10000111111	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 2022-23 fiscal year.		-
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	
No accrued i	Accrued Interest Payable nterest for the 2022-23 fiscal year.		
rear-end en	trine:	Debit	Credit
	expended Plant	Debit	Orean
Account #	Description		
10100	Cash - Cash Disbursements	179,474.30	
24500	Due from Other Agencies	214.93	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	217.58	
27XXX	Deferred Revenues - Unavailable		-
12210 18100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	(Mithheld)	176,846.90 3,059.91
	D&DS disbursements, investment earnings, treasury fees, and	withineld)	3,003.31
	enue for the 2022-23 fiscal year.		
27XXX	Deferred Povenues - Unavailable - Prior Veer	197.98	
21 ^^^	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	197.90	174.89
48100	Interest on Undistributed CO&DS		23.09
	e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue.		
11 July 2022 (and reverse receivable/deterred revertide.		
10100	Cash - Cash Disbursements	1,046.06	4 0 4 0 0 0
To correct the	Due to Other Agencies e 2022-23 fiscal year overpayment.		1,046.06
10100	Due from Other Agencies Cash - Cash Disbursements	-	_
	e 2022-23 fiscal year underpayment.		
Fund 1 Cui			
ruliu i - Cui	rent Funds - Unrestricted		
Account #	rent Funds - Unrestricted Description		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	2,693.10	2 600 40
Account # 64500 42210	Description	2,693.10	2,693.10
Account # 64500 42210 To record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	2,693.10	2,693.10
Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	2,693.10	2,693.10
Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	2,693.10	2,693.10
Account # 64500 42210 To record amorovided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)	2,693.10 - -	2,693.10
Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	2,693.10 - - -	2,693.10
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,693.10 - - - -	2,693.10
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	2,693.10 - - - - -	2,693.10
Account # 64500 42210 To record amorovided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	2,693.10 - - - - -	2,693.10 - -
Account # 64500 42210 Fo record amore and a record	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	2,693.10 - - - - -	2,693.10 - - -
Account # 64500 42210 To record am or or occord am or occord am Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	2,693.10 - - - - - -	2,693.10 - - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 99000 68530 64500 42210 48100 102XX To record de earnings, rele	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,693.10 - - - - -	2,693.10 - - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	2,693.10 - - - - - -	2,693.10 - - -
Account # 64500 42210 To record am rovided in A Fund 8 - Ret Account # 69000 68530 54500 42210 48100 102XX To record de earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	2,693.10 - - - - -	2,693.10 - - -
Account # 64500 42210 Fo record am rorecord am Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX Fo record de earnings, rela advance refu agent. Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	2,693.10 - - - - -	2,693.10 - - -
Account # 64500 42210 To record amorphological for the following states of the	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	2,693.10 - - - - -	2,693.10 - - -
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladadvance refuagent. Reconciliation Beginning fun Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	2,693.10 - - - - -	2,693.10 - - - -
Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record de earnings, rela eadvance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year ine - License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings)	2,693.10 - - - - -	2,693.10 - - - -
Account # 64500 42210 Fo record amore record decamings, reladivance refuagent. Reconciliation Plus: Revenure Refund	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year use - License Tag Fees Appropriation (MVLR) use - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds	2,693.10 - - - - -	2,693.10
Account # 64500 42210 Fo record amore record decamings, reladivance refuagent. Reconciliation Plus: Revenure Refund	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year ine - License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings)	2,693.10 - - - - -	2,693.10 - - - - - -
Account # 64500 42210 To record arrorovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rele advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu Less: Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service Payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicate the Service Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings) Bed bond proceeds Interest Principal (SBE Capital Outlay Bonds)	2,693.10 - - - - -	- - - - - - -
Account # 64500 42210 To record an orrovided in A Fund 8 - Ret Account # 699000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuence Revenu Revenu Refund Premiu Less: Paymee Interest	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds)	2,693.10 - - - - -	2,693.10
Account # 64500 42210 To record arr rovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund Premiu Less: Paymer Interest Other S Paymer	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and both proceeds and on refunded bonds art of Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds) are refunded bonds escrow agent	2,693.10 - - - - -	2,693.10
Account # 64500 42210 To record arr for record de	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicate the Debt Principal (SBE Capital Outlay Bonds) Int of Debt (SBE Capital Outlay Bonds) Interest Earnings (SBE Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds)	2,693.10 - - - - -	- - - - - - - - - -

Pasco-Hernando State College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		-
Fund 8 - Dek	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2022-23 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No advance l	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2022-23 fiscal year.		-
	irement of Indebtedness		
Account #	Description		
.000uilt #	Cash	-	
	Accrued Interest Payable		-
No accrued II	nterest for the 2022-23 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description	74 500 00	
10100	Cash - Cash Disbursements Due from Other Agencies	74,598.93 288.27	
64500	Other Services (Admin Charges - State Treasury)	291.82	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		71,075.06
48100	Revenue - Interest and Dividends (Interest Earned on MVLR	Withheld)	4,103.96
	D&DS disbursements, investment earnings, treasury fees, and		
deterred reve	enue for the 2022-23 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	205.37	
48100	Due from Other Agencies Interest on Undistributed CO&DS		181.42 23.95
	e difference between 6/30/22 receivable and actual cash received		23.33
in July 2022 a	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	286.76	
10100	Due to Other Agencies	200.70	286.76
To correct the	e 2022-23 fiscal year overpayment.		
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
	e 2022-23 fiscal year underpayment.		
	rent Funds - Unrestricted		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	3 612 00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	3,612.00	3,612.00
	nounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account # 69000	<u>Description</u> Payment of Debt Principal (SBE Capital Outlay Bonds)	116,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	51,220.00	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	54.85	
	Accrued Interest Payable	-	
400 10	Cash with Fiscal/Service Agents		
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	_	166,112.94 516.48
102XX	Investments - Cash Equivalent (SBA)		645.43
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		
advance refu agent.	maing cash with instal agent to payments of refunded bottos escrow		
	on of activity in Fund 9. Potiroment of Indebted		
	on of activity in Fund 8 - Retirement of Indebtedness:		25 652 22
Beginning für Plus:	nd balance as provided in prior school year		25,653.20
Revenu	e - License Tag Fees Appropriation (MVLR)		166,112.94
	le - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		516.48
	ed bond proceeds m on refunded bonds		-
Less:			
	nt of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		116,000.00 51,220.00
	on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		51,220.00 54.85
Paymer	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		-
		_	25,007.77
Discour Ending fund I	balance		23.007.77

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Polk State College

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant	<u> </u>	<u> </u>
Account #	Description Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mone	Premium on Sale of Bonds ey bond issues for the 2022-23 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2022-23 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2022-23 fiscal year.		
	Description		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable	-	-
No accrued i	nterest for the 2022-23 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	207,923.88	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	249.00 252.07	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		204,880.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	3,544.95
To record CC	D&DS disbursements, investment earnings, treasury fees, and	,	
deferred reve	enue for the 2022-23 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	157.81	
	Due from Other Agencies		139.40
48100	Interest on Undistributed CO&DS		18.41
	e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue.		
•			
10100	Cash - Cash Disbursements Due to Other Agencies	-	
To correct the	e 2022-23 fiscal year overpayment.		-
		445.04	
10100	Due from Other Agencies Cash - Cash Disbursements	115.84	115.84
	e 2022-23 fiscal year underpayment.		110.04
Fund 1 - Cui	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	3,120.00	0.400.00
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		3,120.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	<u>Description</u>		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	<u>-</u>	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		-
0 0			
Plus:	In License Tod Ecos Appropriation ///// D)		-
Plus: Revenu	ue - License Tag Fees Appropriation (MVLR) ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		_
Plus: Revenu Revenu Refund	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		-
Plus: Revenu Revenu Refund Premiu	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
Plus: Revenu Revenu Refund Premiu Less:	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds		-
Plus: Revenu Revenu Refund Premiu Less: Paymei	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		-
Plus: Revenu Revenu Refund Premiu Less: Paymel Interest	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		- - -
Plus: Revent Revent Refund Premiu Less: Paymet Interest Other S Paymet	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) nts to refunded bonds escrow agent		-
Plus: Revenu Revenu Refund Premiu Less: Paymee Interest Other S Paymee	ue - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) t on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 South Florida State College

Entries resu	South Florida State College		
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u> Cash		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
NI	Premium on Sale of Bonds		-
	ey bond issues for the 2022-23 fiscal year. It Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
NI	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2022-23 fiscal year.		
Account#	bt Service Advance Bond Refunding Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
Na adva	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for the 2022-23 fiscal year.		
Fund 8 - Ret Account #	<u>irement of Indebtedness</u> <u>Description</u>		
	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2022-23 fiscal year.		-
	·	Dabit	Cundit
Year-end en	rries: expended Plant	<u>Debit</u>	Credit
Account #	Description		
10100	Cash - Cash Disbursements	65,575.99	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	78.53 79.50	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		64,616.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR V	Vithheld)	1,118.02
	0&DS disbursements, investment earnings, treasury fees, and enue for the 2022-23 fiscal year.		
	nuc for the 2022-20 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	92.88	82.05
48100	Interest on Undistributed CO&DS		10.83
	e difference between 6/30/22 receivable and actual cash received and reverse receivable/deferred revenue.		
•			
10100	Cash - Cash Disbursements Due to Other Agencies	763.43	763.43
To correct the	e 2022-23 fiscal year overpayment.		
	Due from Other Agencies	_	
10100	Cash - Cash Disbursements		-
	e 2022-23 fiscal year underpayment. rent Funds - Unrestricted		
Account#	Description		
64500	Other Services (Admin Charges - DOE)		
		984.00	
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	984.00	984.00
To record am	Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	984.00	984.00
To record am provided in A	ounts withheld from MVLR for actual administration fees as	984.00	984.00
To record am provided in A Fund 8 - Ret Account #	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	984.00	984.00
To record am provided in A Fund 8 - Ret Account # 69000 68530	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	984.00	984.00
To record am provided in A Fund 8 - Ret Account # 69000	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	984.00 - - -	984.00
To record am provided in A Fund 8 - Ret Account # 69000 68530	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	984.00 - - - - -	984.00
To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	984.00 - - - - -	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	984.00 - - - - -	984.00 - -
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	984.00	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year	984.00	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, rela	ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	984.00	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	984.00	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	984.00	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation	ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	984.00	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 1002XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenu	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	984.00	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Plus: Revenu Revenu	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	984.00	984.00
To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladadvance refuagent. Reconciliatie Beginning fur Plus: Revenu Refund. Premiur	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings)	984.00	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Revenu Refund Premiul Less:	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds	984.00	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refund Premiur Less: Paymer Interest	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	984.00	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: Revenu Revenu Refund Premiur Less: Paymer Interest Other S	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)	984.00	984.00
To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Revenu Refund Premiul Less: Paymer Interest Other S Paymer Dues al	ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow For of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds on on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)	984.00	984.00

St. Johns River State College

	St. Johns River State College		
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	Proprietion		
Account #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mone	Premium on Sale of Bonds ey bond issues for the 2022-23 fiscal year.		-
	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
No current re	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2022-23 fiscal year.		-
	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2022-23 fiscal year.		
Fund 8 - Ret Account #	<u>irement of Indebtedness</u> Description		
, .000unt #	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2022-23 fiscal year.		-
	•		
Year-end en		<u>Debit</u>	Credit
Account #	expended Plant Description		
10100	Cash - Cash Disbursements	139,149.05	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	166.64 168.70	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	137,112.00 2,372.39
To record CC	D&DS disbursements, investment earnings, treasury fees, and	,	,
deferred reve	enue for the 2022-23 fiscal year.		
27XXX	Deferred Revenues - Unavailable - Prior Year	119.23	
48100	Due from Other Agencies Interest on Undistributed CO&DS		105.32 13.91
	e difference between 6/30/22 receivable and actual cash received		10.01
in July 2022	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	175.37	
T	Due to Other Agencies		175.37
To correct in	e 2022-23 fiscal year overpayment.		
10100	Due from Other Agencies Cash - Cash Disbursements	-	
	e 2022-23 fiscal year underpayment.		-
Fund 1 - Cui	rent Funds - Unrestricted		
Account #	Description		
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	2,088.00	2,088.00
To record an	nounts withheld from MVLR for actual administration fees as		_,555.00
	urticle XII, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 8 - Ret</u> Account #	irement of Indebtedness Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
U7UU	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	-	-
	ated fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
advance refu			
advance refu agent.			
advance refu agent. Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
advance refu agent. Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year		-
advance refu agent. Reconciliation Beginning fur Plus: Revenu	nd balance as provided in prior school year le - License Tag Fees Appropriation (MVLR)		-
advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu	nd balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) le - Interest and Dividends (SBA Sinking Fund Interest Earnings)		- - - -
advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu	nd balance as provided in prior school year le - License Tag Fees Appropriation (MVLR)		-
advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund Premiu Less:	nd balance as provided in prior school year ie - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds		- - - -
advance refu agent. Reconciliati Beginning fur Plus: Revent Revent Refund Premiu Less: Paymer	nd balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) le - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds		- - - -
advance refu agent. Reconciliati Beginning fur Plus: Revent Refund Premiu Less: Paymer Interest Other S	nd balance as provided in prior school year ie - License Tag Fees Appropriation (MVLR) ie - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds) con Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA)		- - - - - -
advance refu agent. Reconciliati Beginning fur Plus: Revent Revent Refund Premiu Less: Paymer Interest Other S Paymer	nd balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) le - Interest and Dividends (SBA Sinking Fund Interest Earnings) led bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) lon Debt (SBE Capital Outlay Bonds) lervices (Admin Charges - SBA) lonts to refunded bonds escrow agent		- - - - - -
advance refu agent. Reconciliati Beginning fur Plus: Revent Revent Refund Premiu Less: Paymer Interest Other S Paymer Dues ar	nd balance as provided in prior school year le - License Tag Fees Appropriation (MVLR) le - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds nt of Debt Principal (SBE Capital Outlay Bonds) c on Debt (SBE Capital Outlay Bonds) Services (Admin Charges - SBA) ht sto refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) ht on refunded bonds		- - - - - - - -

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 St. Petersburg College

	St. Petersburg College		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u> Cash		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous Principal/Interest - Current Refunding		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
No current re	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2022-23 fiscal year.		-
Account #	bt Service Advance Bond Refunding Description		
Account #	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
No advance l	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2022-23 fiscal year.		-
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2022-23 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	499,712.91	
10100	Due from Other Agencies	763.28	
64500	Other Services (Admin Charges - State Treasury) Interest	772.70	
68530 27XXX	Deferred Revenues - Unavailable	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		490,382.25
48100 	Revenue - Interest and Dividends (Interest Earned on MVLR 0&DS disbursements, investment earnings, treasury fees, and	Withheld)	10,866.64
aeterrea reve 27XXX	enue for the 2022-23 fiscal year. Deferred Revenues - Unavailable - Prior Year	537.37	
48100	Due from Other Agencies Interest on Undistributed CO&DS		474.70 62.67
To correct the	e difference between 6/30/22 receivable and actual cash received		02.01
III July 2022 8	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	640.18	
To correct the	Due to Other Agencies e 2022-23 fiscal year overpayment.		640.18
10100	Due from Other Agencies	-	
	Cash - Cash Disbursements e 2022-23 fiscal year underpayment.		-
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,564.00	0.501.55
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		9,564.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
69000 68530	Payment of Debt Principal (SBE Capital Outlay Bonds)	96,000.00 42,570.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	42,570.00 45.45	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	
42210	Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		- 137,653.75
48100	SBA Sinking Fund Earnings	-	427.99
102XX	Investments - Cash Equivalent (SBA)		533.71
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
	on of activity in Fund 8 - Retirement of Indebtedness:		04 00
Beginning fur Plus:	nd balance as provided in prior school year		21,320.92
Revenu	e - License Tag Fees Appropriation (MVLR)		137,653.75
Revenu	e - Interest and Dividends (SBA Sinking Fund Interest Earnings)		427.99
	ed bond proceeds m on refunded bonds		-
Less:	ni on reidilded polids		-
	nt of Debt Principal (SBE Capital Outlay Bonds)		96,000.00
	on Debt (SBE Capital Outlay Bonds)		42,570.00 45.45
Interest	Services (Admin Charges - SBA)		
Interest Other S Paymer	ervices (Admin Charges - SBA) nts to refunded bonds escrow agent		-
Interest Other S Paymer Dues a	nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		-
Interest Other S Paymer Dues a	nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		20,787.21

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Santa Fe College

Fund 7 - Une	lting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2022-23 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interest Current Refunding		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2022-23 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
N	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2022-23 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued in	nterest for the 2022-23 fiscal year.		-
Year-end en	tries.	Debit	Credit
		Denit	creuit
	expended Plant		
Account # 10100	Description Cash - Cash Disbursements	364,266.64	
10100	Due from Other Agencies	436.23	
64500	Other Services (Admin Charges - State Treasury)	441.61	
68530	Interest	-	
27XXX 42210	Deferred Revenues - Unavailable Revenue - License Tag Fees Appropriation (MVLR)		- 358,934.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	6,210.48
	0&DS disbursements, investment earnings, treasury fees, and		0,210.10
	enue for the 2022-23 fiscal year.		
	•		
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	283.15	250.13
48100	Interest on Undistributed CO&DS		33.02
To correct the	e difference between 6/30/22 receivable and actual cash received		
in July 2022	and reverse receivable/deferred revenue.		
10100	Cook Cook Dishuraamanta		
10100	Cash - Cash Disbursements Due to Other Agencies	-	_
To correct the	e 2022-23 fiscal year overpayment.		
10100	Due from Other Agencies	78.87	70 07
	Cash - Cash Disbursements	78.87	78.87
To correct the	Cash - Cash Disbursements e 2022-23 fiscal year underpayment.	78.87	78.87
To correct the	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted	78.87	78.87
To correct the Fund 1 - Cur Account #	Cash - Cash Disbursements e 2022-23 fiscal year underpayment.	78.87 5,466.00	78.87
To correct the Fund 1 - Cur Account # 64500 42210	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		78.87 5,466.00
To correct th Fund 1 - Cur Account # 64500 42210 To record am	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		
To correct th Fund 1 - Cur Account # 64500 42210 To record amprovided in A	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.		
To correct the Fund 1 - Curle Account #64500 42210 To record amorovided in Afficial 8 - Ret	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness		
To correct th Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description		
To correct th Fund 1 - Cur Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds)		
To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description		
To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow		
To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable		
To correct th Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		
To correct th Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable		
To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		
To correct th Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record de	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment		
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rele	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment		
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
Fund 1 - Cun Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness:		
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year		
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year lie - License Tag Fees Appropriation (MVLR)		
To correct th Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 669000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in Fund 8 - Retirement of Indebtedness: Indicated fees and Dividends (SBA Sinking Fund Interest Earnings) Lice - License Tag Fees Appropriation (MVLR)		
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 669000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Refund Premiu	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interment of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Index License Tag Fees Appropriation (MVLR) Interest and Dividends (SBA Sinking Fund Interest Earnings)		
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revent Revent Refund Premiu Less:	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year Interest and Dividends (SBA Sinking Fund Interest Earnings)		
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu Less: Paymer	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Index - License Tag Fees Appropriation (MVLR) Index - License Tag Fees Appropriation (
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revent Revent Revent Refund Premiu Less: Paymei Interest	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year Interest and Dividends (SBA Sinking Fund Interest Earnings)		
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record de earnings, reladvance refue advance refue agent. Reconciliatie Beginning fun Plus: Revenu. Refund Premiu Less: Paymei Interest Other S Paymei	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year India balance as provided (SBA Sinking Fund Interest Earnings) Interest and Dividends (SBA Sinking Fund Interest Earnings) Interest Earnings (SBE Capital Outlay Bonds)		
To correct th Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu agent. Revenu Revenu Revenu Refund Premiu Less: Paymer Interest Other S Paymer Dues ar	Cash - Cash Disbursements e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interent of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of the servic		

Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Seminole State College of Florida

	Iting from bond issuance and refunding:	Debit	Credit
	-	Debit	Creun
-una 7 - Une Account #	Pagerinting		
ACCOUNT #	<u>Description</u> Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2022-23 fiscal year.		
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2022-23 fiscal year.		
Fund 8 - De	bt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
√o advance l	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2022-23 fiscal year.		-
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
lo accrued ii	nterest for the 2022-23 fiscal year.		
rear-end en	tries:	<u>Debit</u>	Credit
und 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	375,888.37	
84500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	549.71 556.50	
88530	Interest	-	
27XXX	Deferred Revenues - Unavailable		
12210 18100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Dividends (Interest Earned on MVLR \	Nithhold)	369,168.42 7,826.16
	D&DS disbursements, investment earnings, treasury fees, and	Withheld)	7,020.10
	enue for the 2022-23 fiscal year.		
	·		
27XXX	Deferred Revenues - Unavailable - Prior Year	384.39	220 56
18100	Due from Other Agencies Interest on Undistributed CO&DS		339.56 44.83
	e difference between 6/30/22 receivable and actual cash received		
n July 2022 a	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	412.30	
10100	Due to Other Agencies	412.30	412.30
Γο correct the	e 2022-23 fiscal year overpayment.		
	Due from Other Agencies		
10400	· · · · · · · · · · · · · · · · · · ·	-	
10100			_
	Cash - Cash Disbursements e 2022-23 fiscal year underpayment.		-
To correct the			-
	e 2022-23 fiscal year underpayment. rrent Funds - Unrestricted		-
Fo correct the Fund 1 - Cur Account # 64500	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	6,888.00	-
Fo correct the Fund 1 - Cur Account # 64500 42210	e 2022-23 fiscal year underpayment. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	6,888.00	6,888.00
Fo correct the Fund 1 - Cur Account # 64500 12210 Fo record arm	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	6,888.00	6,888.00
For correct the Fund 1 - Cur Account # 64500 12210 For record amprovided in A	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	6,888.00	6,888.00
Fund 1 - Cur Account # 84500 42210 Fo record am provided in A	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness	6,888.00	6,888.00
Fo correct the Fund 1 - Cur Account # 64500 42210 Fo record amprovided in A	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	6,888.00	6,888.00
For correct the Fund 1 - Cur # Account # 54500 12210 For record are provided in A Fund 8 - Ret Account # 59000 58530	e 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	69,000.00 15,850.00	6,888.00
Fo correct the Fund 1 - Cur # Account # 54500 12210 Fo record amorovided in A Fund 8 - Ret Account # 59000 58530	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	69,000.00 15,850.00 27.45	6,888.00
Fo correct the Fund 1 - Cur # Account # 54500 12210 Fo record amorovided in A Fund 8 - Ret Account # 59000 58530	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	69,000.00 15,850.00	6,888.00
Fo correct the Fund 1 - Cur # Account # 54500 12210 Fo record amorovided in A Fund 8 - Ret Account # 59000 58530	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	69,000.00 15,850.00 27.45	6,888.00
Fo correct the Fund 1 - Cur Account # 14500 12210 Fo record amorovided in A Fund 8 - Ret Account # 189000 18530 14500	ret 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	69,000.00 15,850.00 27.45	- 83,143.58
For correct the Fund 1 - Cur # 64500 12210 For record am for or record and for re	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	69,000.00 15,850.00 27.45	- 83,143.58 258.51
Fo correct the Fund 1 - Cur # 64500 12210 For record am rerovided in A Fund 8 - Ret Account # 69000 64500 64500 102XX	ret 2022-23 fiscal year underpayment. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	69,000.00 15,850.00 27.45	- 83,143.58
For correct the Fund 1 - Cur # 64500 12210 For record among the Fund 8 - Ret Account # 69000 88530 142210 142210 148100 102XX	e 2022-23 fiscal year underpayment. Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	69,000.00 15,850.00 27.45	- 83,143.58 258.51
For correct the Fund 1 - Cur #Account # Account # Accoun	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	69,000.00 15,850.00 27.45	- 83,143.58 258.51
Fo correct the Fund 1 - Cur Account # 34500 12210 Fo record arrorovided in A Fund 8 - Ret Account # 39000 68530 64500 122XX Fo record de sarnings, reladvance refu	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	69,000.00 15,850.00 27.45	- 83,143.58 258.51
Fo correct the Fund 1 - Cur Account # 64500 12210 Fo record am Fund 8 - Ret Account # 69900 88530 84500 42210 48100 102XX Fo record de earnings, rela advance refu agent.	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	69,000.00 15,850.00 27.45	- 83,143.58 258.51
Fo correct the Fund 1 - Cur Account # 54500 12210 Fo record amorphism of the Fund 8 - Ret Account # 59000 58530 54500 12210 12210 132XX Fo record departings, reladivance refugagent.	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	69,000.00 15,850.00 27.45	- 83,143.58 258.51
For correct the Fund 1 - Cur Account # 54500 12210 For record arrovided in A Fund 8 - Ret Account # 59000 58530 54500 122210 18100 102XX For record departments, reladivance refugagent. Reconciliation Beginning fur Plus:	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year	69,000.00 15,850.00 27.45	83,143.58 258.51 1,475.36 7,954.55
For correct the Fund 1 - Cur Account # 34500 12210 For record arrorovided in A Fund 8 - Ret Account # 39000 88530 54500 122XX For record departings, reladivance refu agent. Reconciliating Beginning für Plus: Revenu	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	69,000.00 15,850.00 27.45	83,143.58 258.51 1,475.36 7,954.55
For correct the Fund 1 - Cur Account # 64500 12210 For record are revolved in A Fund 8 - Ret Account # 69000 18530 64500 102XX For record decadvance refugagent. Reconciliating fur Plus: Revenun Rev	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Index tages to the service of the servic	69,000.00 15,850.00 27.45	83,143.58 258.51 1,475.36 7,954.55
For correct the Fund 1 - Cur Account # 64500 12210 For record and Fund 8 - Ret Account # 69000 68530 64500 102XX For record decarnings, reladivance refu agent. Reconciliation Plus: Revenu Revenu Refund.	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	69,000.00 15,850.00 27.45	83,143.58 258.51 1,475.36 7,954.55
For correct the Fund 1 - Cur Account # 34500 12210 For record arrovided in A Fund 8 - Ret Account # 39000 88530 34500 122210 18100 102XX For record departments of the Plus Revenu Revenu Revenu Refund Premiul Less:	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irrement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are Interest and Dividends (SBA Sinking Fund Interest Earnings) and proceeds and on refunded bonds	69,000.00 15,850.00 27.45	7,954.55 83,143.58 258.51 1,475.36
For correct the Fund 1 - Cur Account # 34500 12210 For record arrorovided in A Fund 8 - Ret Account # 39000 88530 84500 122X For record de parnings, rela advance refu agent. Reconciliation Revenu Revenu Refundu Premiur Less: Paymer	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year ine - License Tag Fees Appropriation (MVLR) is - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds m on refunded bonds int of Debt Principal (SBE Capital Outlay Bonds)	69,000.00 15,850.00 27.45	7,954.55 83,143.58 258.51 1,475.36 7,954.55 83,143.58 258.51
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For correct the Fund 1 - Cur Account # 54500 12210 For record arrorovided in A Fund 8 - Ret Account # 59000 58530 54500 12210 For record de Parnings, reladivance refugagent. Reconciliation Revenu Revenu Revenu Revenu Revenu Revenu Refund Premiurus: Paymer Interest Other S Paymer Dues ar	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Irement of Indebtedness Description Payment of Debt Principal (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year are - License Tag Fees Appropriation (MVLR) are - Interest and Dividends (SBA Sinking Fund Interest Earnings) and bond proceeds and on refunded bonds and of Debt Principal (SBE Capital Outlay Bonds) are on Debt (SBE Capital Outlay Bonds)	69,000.00 15,850.00 27.45	7,954.55 83,143.58 258.51 1,475.36 7,954.55 83,143.58 258.51

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Annual Financial Report CO&DS Entries For Fiscal Year 2022-2023 Valencia College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	expended Plant	<u> 5051t</u>	<u> 5.6uit</u>
Account #	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mone	Premium on Sale of Bonds ey bond issues for the 2022-23 fiscal year.		-
Fund 8 - Deb	ot Service Current Bond Refunding		
Account #	Description		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2022-23 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
No advance l	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2022-23 fiscal year.		-
	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable		-
	nterest for the 2022-23 fiscal year.		
Year-end en		<u>Debit</u>	Credit
	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	925,812.50	
10100	Due from Other Agencies	1,350.34	
64500	Other Services (Admin Charges - State Treasury)	1,367.01	
68530 27XXX	Interest Deferred Revenues - Unavailable	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		909,305.31
48100	Revenue - Interest and Dividends (Interest Earned on MVLR)	Withheld)	19,224.54
	0&DS disbursements, investment earnings, treasury fees, and enue for the 2022-23 fiscal year.		
40.0			
27XXX	Deferred Revenues - Unavailable - Prior Year Due from Other Agencies	873.23	771.39
48100	Interest on Undistributed CO&DS		101.84
	e difference between 6/30/22 receivable and actual cash received		
in July 2022 a	and reverse receivable/deferred revenue.		
10100	Cash - Cash Disbursements	-	
To correct the	Due to Other Agencies e 2022-23 fiscal year overpayment.		-
TO COITECT UIT	e 2022-23 listal year overpayment.		
	Due from Other Agencies	304.58	
10100 To correct the	Cash - Cash Disbursements e 2022-23 fiscal year underpayment.		304.58
	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	16,920.00	
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as		16,920.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	141,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	62,120.00 66.62	
0.000	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	_
42210	Revenue - License Tag Fees Appropriation (MVLR)		201,774.69
48100	SBA Sinking Fund Earnings	-	627.36
102XX	Investments - Cash Equivalent (SBA)		784.57
To record de	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
earnings, rela advance refu	nding cash with fiscal agent to payments of refunded bonds escrow		
earnings, rela advance refu			
earnings, rela advance refu agent.			
earnings, rela advance refu agent. Reconciliati Beginning fur	nding cash with fiscal agent to payments of refunded bonds escrow		31,112.10
earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year		
earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in Fund 8 - Retirement of Indebtedness:		31,112.10 201,774.69 627.36
earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refund	on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Dividends (SBA Sinking Fund Interest Earnings) ed bond proceeds		201,774.69
earnings, rela advance refu agent. Reconciliation Beginning fur Plus: Revenu Revenu Refund	on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) be - Interest and Dividends (SBA Sinking Fund Interest Earnings)		201,774.69
earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiu Less: Paymer	on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) c - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)		201,774.69 627.36 - - 141,000.00
earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiur Less: Paymer Interest	on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) be - Interest and Dividends (SBA Sinking Fund Interest Earnings) be bond proceeds an on refunded bonds but of Debt Principal (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		201,774.69 627.36 - - 141,000.00 62,120.00
earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiur Less: Paymer Interest Other S	on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) c - Interest and Dividends (SBA Sinking Fund Interest Earnings) ded bond proceeds on on refunded bonds at of Debt Principal (SBE Capital Outlay Bonds)		201,774.69 627.36 - - 141,000.00 62,120.00
earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenu Revenu Refund Premiur Less: Paymer Interest Other S Paymer Dues an	on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year be - License Tag Fees Appropriation (MVLR) be - Interest and Dividends (SBA Sinking Fund Interest Earnings) bed bond proceeds and on refunded bonds but of Debt Principal (SBE Capital Outlay Bonds) bervices (Admin Charges - SBA)		201,774.69 627.36 - - 141,000.00