

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Eastern Florida State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	499,775.12	
	Due from Other Agencies	961.75	
64500	Other Services (Admin Charges - State Treasury)	515.94	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		486,611.07
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		14,641.74
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,487.10	
42210	Revenue - License Tag Fees Appropriation (MVL R)		7,487.10
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	5,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	100.00	
64500	SBA Sinking Fund Administration Fees	10.28	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		5,041.83
48100	SBA Sinking Fund Earnings	-	7.03
102XX	Investments - Cash Equivalent (SBA)		61.42
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			61.42
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		5,041.83
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		7.03
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		5,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		100.00
	Other Services (Admin Charges - SBA)		10.28
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			61.42

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Broward College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	894,662.32	
	Due from Other Agencies	1,838.96	
64500	Other Services (Admin Charges - State Treasury)	986.52	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		869,491.49
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		27,996.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	14,316.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		14,316.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	70,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	1,400.00	
64500	SBA Sinking Fund Administration Fees	143.99	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		70,592.51
48100	SBA Sinking Fund Earnings	-	98.47
102XX	Investments - Cash Equivalent (SBA)		853.01
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			853.01
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		70,592.51
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		98.47
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		70,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		1,400.00
	Other Services (Admin Charges - SBA)		143.99
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Chipola College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	65,132.45	
	Due from Other Agencies	124.09	
64500	Other Services (Admin Charges - State Treasury)	66.57	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		63,434.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		1,889.11
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	966.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		966.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
College of Central Florida**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	204,701.99	
	Due from Other Agencies	389.99	
64500	Other Services (Admin Charges - State Treasury)	209.21	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		199,364.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		5,937.19
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,036.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		3,036.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Daytona State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	19,986.14	
	Dues and Fees (Issuance costs - underwriter's discount)	21.74	
	Dues and Fees (Issuance costs - bond finance/admin charges)	89.11	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		19,000.00
	Premium on Sale of Refunding Bonds		1,026.43
	Accrued Interest Payable (Sinking Fund Accruals)		70.56
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	578,322.65	
	Due from Other Agencies	1,140.68	
64500	Other Services (Admin Charges - State Treasury)	611.92	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		562,709.56
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		17,365.69
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,880.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		8,880.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	20,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	2,000.00	
64500	SBA Sinking Fund Administration Fees	9.18	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		20,410.44
48100	SBA Sinking Fund Earnings	-	28.47
102XX	Investments - Cash Equivalent (SBA)		1,570.27
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			2,102.73
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		20,410.44
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		28.47
	Refunded bond proceeds		19,000.00
	Premium on refunded bonds		1,026.43
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		20,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		2,000.00
	Other Services (Admin Charges - SBA)		9.18
	Payments to refunded bonds escrow agent		19,986.14
	Dues and fees on refunded bonds (admin and underwriter fees)		110.85
	Discount on refunded bonds		-
Ending fund balance			461.90

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Florida SouthWestern State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	301,330.39	
	Due from Other Agencies	843.17	
64500	Other Services (Admin Charges - State Treasury)	452.33	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		289,789.36
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		12,836.53
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,564.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		6,564.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	95,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	48,830.00	
64500	SBA Sinking Fund Administration Fees	63.51	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		141,246.64
48100	SBA Sinking Fund Earnings	-	197.02
102XX	Investments - Cash Equivalent (SBA)		2,449.85
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			24,729.44
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		141,246.64
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		197.02
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		95,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		48,830.00
	Other Services (Admin Charges - SBA)		63.51
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>22,279.59</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Florida State College at Jacksonville**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	1,036,507.95	
	Due from Other Agencies	2,141.85	
64500	Other Services (Admin Charges - State Treasury)	1,149.01	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,007,191.21
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		32,607.60
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,674.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		16,674.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	87,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	1,740.00	
64500	SBA Sinking Fund Administration Fees	178.96	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		87,734.79
48100	SBA Sinking Fund Earnings	-	122.38
102XX	Investments - Cash Equivalent (SBA)		1,061.79
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			1,061.79
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		87,734.79
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		122.38
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		87,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		1,740.00
	Other Services (Admin Charges - SBA)		178.96
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Miami Dade College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	1,683,624.17	
	Due from Other Agencies	3,236.29	
64500	Other Services (Admin Charges - State Treasury)	1,736.13	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,639,327.31
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		49,269.28
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	25,194.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		25,194.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	15,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	300.00	
64500	SBA Sinking Fund Administration Fees	30.76	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		15,078.69
48100	SBA Sinking Fund Earnings	-	21.03
102XX	Investments - Cash Equivalent (SBA)		231.04
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			231.04
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		15,078.69
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		21.03
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		15,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		300.00
	Other Services (Admin Charges - SBA)		30.76
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			231.04

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Gulf Coast State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	134,714.94	
	Due from Other Agencies	256.66	
64500	Other Services (Admin Charges - State Treasury)	137.68	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		131,202.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		3,907.28
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,998.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,998.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Hillsborough Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	725,357.04	
	Due from Other Agencies	1,381.92	
64500	Other Services (Admin Charges - State Treasury)	741.34	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		706,442.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		21,038.30
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,758.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		10,758.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Indian River State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	473,547.67	
	Due from Other Agencies	1,187.70	
64500	Other Services (Admin Charges - State Treasury)	637.14	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		457,291.07
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		18,081.44
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,246.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		9,246.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	130,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	23,350.00	
64500	SBA Sinking Fund Administration Fees	67.38	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		149,862.93
48100	SBA Sinking Fund Earnings	-	209.04
102XX	Investments - Cash Equivalent (SBA)		3,345.41
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			12,008.71
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		149,862.93
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		209.04
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		130,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		23,350.00
	Other Services (Admin Charges - SBA)		67.38
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>8,663.30</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Florida Gateway College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	92,641.81	
	Due from Other Agencies	176.50	
64500	Other Services (Admin Charges - State Treasury)	94.68	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		90,226.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		2,686.99
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,374.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,374.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Lake-Sumter State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	126,237.48	
	Due to Other Agencies	252.03	
64500	Other Services (Admin Charges - State Treasury)	135.20	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		122,787.83
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		3,836.88
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,962.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		1,962.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	6,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	120.00	
64500	SBA Sinking Fund Administration Fees	12.34	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		6,050.17
48100	SBA Sinking Fund Earnings	-	8.44
102XX	Investments - Cash Equivalent (SBA)		73.73
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			73.73
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		6,050.17
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		8.44
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		6,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		120.00
	Other Services (Admin Charges - SBA)		12.34
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>73.73</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
State College of Florida, Manatee-Sarasota**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	243,943.28	
	Due from Other Agencies	464.75	
64500	Other Services (Admin Charges - State Treasury)	249.32	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		237,582.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		7,075.35
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,618.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		3,618.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Miami Dade College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	1,683,624.17	
	Due from Other Agencies	3,236.29	
64500	Other Services (Admin Charges - State Treasury)	1,736.13	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,639,327.31
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		49,269.28
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	25,194.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		25,194.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	15,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	300.00	
64500	SBA Sinking Fund Administration Fees	30.76	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		15,078.69
48100	SBA Sinking Fund Earnings	-	21.03
102XX	Investments - Cash Equivalent (SBA)		231.04
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			231.04
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		15,078.69
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		21.03
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		15,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		300.00
	Other Services (Admin Charges - SBA)		30.76
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>231.04</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
North Florida Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	45,159.85	
	Due from Other Agencies	86.04	
64500	Other Services (Admin Charges - State Treasury)	46.15	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		43,982.22
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		1,309.82
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	669.78	
42210	Revenue - License Tag Fees Appropriation (MVL R)		669.78
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Northwest Florida State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	193,192.48	
	Due from Other Agencies	414.65	
64500	Other Services (Admin Charges - State Treasury)	222.44	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		187,516.91
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		6,312.66
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,228.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		3,228.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	19,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	5,970.00	
64500	SBA Sinking Fund Administration Fees	11.00	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		24,455.09
48100	SBA Sinking Fund Earnings	-	34.11
102XX	Investments - Cash Equivalent (SBA)		491.80
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			3,040.68
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		24,455.09
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		34.11
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		19,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		5,970.00
	Other Services (Admin Charges - SBA)		11.00
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>2,548.88</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Palm Beach State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	560,718.72	
	Due from Other Agencies	1,437.41	
64500	Other Services (Admin Charges - State Treasury)	771.11	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		541,044.12
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		21,883.12
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,190.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		11,190.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	159,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	38,470.00	
64500	SBA Sinking Fund Administration Fees	87.12	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		193,765.88
48100	SBA Sinking Fund Earnings	-	270.28
102XX	Investments - Cash Equivalent (SBA)		3,520.96
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			19,674.08
Plus:			
Revenue - License Tag Fees Appropriation (MVL R)			193,765.88
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			270.28
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principal (SBE Capital Outlay Bonds)			159,000.00
Interest on Debt (SBE Capital Outlay Bonds)			38,470.00
Other Services (Admin Charges - SBA)			87.12
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			16,153.12

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Pensacola State College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	320,544.21	
	Due from Other Agencies	679.78	
64500	Other Services (Admin Charges - State Treasury)	364.67	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		311,239.65
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		10,349.01
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	5,292.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		5,292.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	36,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	720.00	
64500	SBA Sinking Fund Administration Fees	73.98	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		36,268.35
48100	SBA Sinking Fund Earnings	-	50.59
102XX	Investments - Cash Equivalent (SBA)		475.04
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			475.04
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		36,268.35
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		50.59
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		36,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		720.00
	Other Services (Admin Charges - SBA)		73.98
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Pasco-Hernando Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	1,567,414.54	
	Dues and Fees (Issuance costs - underwriter's discount)	1,505.86	
	Dues and Fees (Issuance costs - bond finance/admin charges)	6,172.21	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		1,316,000.00
	Premium on Sale of Refunding Bonds		257,534.82
	Accrued Interest Payable (Sinking Fund Accruals)		1,557.79
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	140,101.31	
	Due from Other Agencies	603.48	
64500	Other Services (Admin Charges - State Treasury)	323.74	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		131,841.14
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		9,187.39
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,698.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		4,698.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	110,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	69,700.00	
64500	SBA Sinking Fund Administration Fees	79.43	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		176,660.86
48100	SBA Sinking Fund Earnings	-	246.42
102XX	Investments - Cash Equivalent (SBA)		2,872.15
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			35,253.07
Plus:			
Revenue - License Tag Fees Appropriation (MVLR)			176,660.86
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			246.42
Refunded bond proceeds			1,316,000.00
Premium on refunded bonds			257,534.82
Less:			
Payment of Debt Principal (SBE Capital Outlay Bonds)			110,000.00
Interest on Debt (SBE Capital Outlay Bonds)			69,700.00
Other Services (Admin Charges - SBA)			79.43
Payments to refunded bonds escrow agent			1,567,414.54
Dues and fees on refunded bonds (admin and underwriter fees)			7,678.07
Discount on refunded bonds			-
Ending fund balance			30,823.13

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Polk State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	209,152.03	
	Due from Other Agencies	398.47	
64500	Other Services (Admin Charges - State Treasury)	213.76	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		203,698.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		6,066.26
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,102.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		3,102.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
St. Johns River State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	176,788.08	
	Due from Other Agencies	336.81	
64500	Other Services (Admin Charges - State Treasury)	180.68	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		172,178.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		5,127.57
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,622.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		2,622.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
St. Petersburg College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	1,301,984.94	
	Dues and Fees (Issuance costs - underwriter's discount)	1,250.69	
	Dues and Fees (Issuance costs - bond finance/admin charges)	5,126.31	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		1,093,000.00
	Premium on Sale of Refunding Bonds		214,074.09
	Accrued Interest Payable (Sinking Fund Accruals)		1,287.85
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	650,515.29	
	Due from Other Agencies	1,485.20	
64500	Other Services (Admin Charges - State Treasury)	796.74	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		630,186.63
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		22,610.60
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,562.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		11,562.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	75,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	56,825.00	
64500	SBA Sinking Fund Administration Fees	58.02	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		129,051.37
48100	SBA Sinking Fund Earnings	-	180.01
102XX	Investments - Cash Equivalent (SBA)		2,651.64
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			29,394.35
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		129,051.37
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		180.01
	Refunded bond proceeds		1,093,000.00
	Premium on refunded bonds		214,074.09
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		75,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		56,825.00
	Other Services (Admin Charges - SBA)		58.02
	Payments to refunded bonds escrow agent		1,301,984.94
	Dues and fees on refunded bonds (admin and underwriter fees)		6,377.00
	Discount on refunded bonds		-
Ending fund balance			<u>25,454.86</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Santa Fe College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	413,854.02	
	Due from Other Agencies	788.46	
64500	Other Services (Admin Charges - State Treasury)	422.97	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		403,062.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		12,003.45
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,138.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		6,138.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Seminole State College of Florida**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	79,944.55	
	Dues and Fees (Issuance costs - underwriter's discount)	86.96	
	Dues and Fees (Issuance costs - bond finance/admin charges)	356.45	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		76,000.00
	Premium on Sale of Refunding Bonds		4,105.72
	Accrued Interest Payable (Sinking Fund Accruals)		282.24
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	429,028.26	
	Due from Other Agencies	1,030.46	
64500	Other Services (Admin Charges - State Treasury)	552.80	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		414,923.73
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		15,687.79
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,022.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		8,022.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	84,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	30,120.00	
64500	SBA Sinking Fund Administration Fees	50.29	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		111,854.27
48100	SBA Sinking Fund Earnings	-	156.02
102XX	Investments - Cash Equivalent (SBA)		2,160.00
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			15,312.86
Plus:			
Revenue - License Tag Fees Appropriation (MVL R)			111,854.27
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			156.02
Refunded bond proceeds			76,000.00
Premium on refunded bonds			4,105.72
Less:			
Payment of Debt Principal (SBE Capital Outlay Bonds)			84,000.00
Interest on Debt (SBE Capital Outlay Bonds)			30,120.00
Other Services (Admin Charges - SBA)			50.29
Payments to refunded bonds escrow agent			79,944.55
Dues and fees on refunded bonds (admin and underwriter fees)			443.41
Discount on refunded bonds			-
Ending fund balance			<u>12,870.62</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
South Florida State College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	121,364.81	
	Due from Other Agencies	231.22	
64500	Other Services (Admin Charges - State Treasury)	124.04	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		118,200.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		3,520.07
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,800.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		1,800.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Tallahassee Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	395,656.46	
	Dues and Fees (Issuance costs - underwriter's discount)	379.90	
	Dues and Fees (Issuance costs - bond finance/admin charges)	1,557.12	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		332,000.00
	Premium on Sale of Refunding Bonds		65,201.00
	Accrued Interest Payable (Sinking Fund Accruals)		392.48
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	253,049.02	
	Due from Other Agencies	931.04	
64500	Other Services (Admin Charges - State Treasury)	499.46	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		240,305.36
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		14,174.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,248.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		7,248.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	135,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	101,040.00	
64500	SBA Sinking Fund Administration Fees	105.95	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		235,646.64
48100	SBA Sinking Fund Earnings	-	328.70
102XX	Investments - Cash Equivalent (SBA)		170.61
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			49,632.82
Plus:			
Revenue - License Tag Fees Appropriation (MVL R)			235,646.64
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			328.70
Refunded bond proceeds			332,000.00
Premium on refunded bonds			65,201.00
Less:			
Payment of Debt Principal (SBE Capital Outlay Bonds)			135,000.00
Interest on Debt (SBE Capital Outlay Bonds)			101,040.00
Other Services (Admin Charges - SBA)			105.95
Payments to refunded bonds escrow agent			395,656.46
Dues and fees on refunded bonds (admin and underwriter fees)			1,937.02
Discount on refunded bonds			-
Ending fund balance			<u>49,069.73</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2019-2020  
Valencia College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	1,899,690.88	
	Dues and Fees (Issuance costs - underwriter's discount)	1,825.12	
	Dues and Fees (Issuance costs - bond finance/admin charges)	7,480.76	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		1,595,000.00
	Premium on Sale of Refunding Bonds		312,098.66
	Accrued Interest Payable (Sinking Fund Accruals)		1,898.10
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	916,748.54	
	Due from Other Agencies	2,279.81	
64500	Other Services (Admin Charges - State Treasury)	1,223.02	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		885,543.46
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		34,707.91
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	17,748.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		17,748.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	198,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	86,835.00	
64500	SBA Sinking Fund Administration Fees	125.85	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		279,908.54
48100	SBA Sinking Fund Earnings	-	390.44
102XX	Investments - Cash Equivalent (SBA)		4,661.87
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			44,219.46
Plus:			
Revenue - License Tag Fees Appropriation (MVLR)			279,908.54
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			390.44
Refunded bond proceeds			1,595,000.00
Premium on refunded bonds			312,098.66
Less:			
Payment of Debt Principal (SBE Capital Outlay Bonds)			198,000.00
Interest on Debt (SBE Capital Outlay Bonds)			86,835.00
Other Services (Admin Charges - SBA)			125.85
Payments to refunded bonds escrow agent			1,899,690.88
Dues and fees on refunded bonds (admin and underwriter fees)			9,305.88
Discount on refunded bonds			-
Ending fund balance			37,659.49