

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2020-2021
South Florida State College**

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|---|--------------|---------------|
| Fund 7 - Unexpended Plant | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Cash | - | |
| | Dues and Fees (Issuance costs - underwriter's discount) | - | |
| | Dues and Fees (Issuance costs - bond finance/admin charges) | - | |
| | Discounts on Sale of Bonds | - | |
| | Sale of Bonds - SBE/COBI Bonds | | - |
| | Premium on Sale of Bonds | | - |
| No new money bond issues for the 2020-21 fiscal year. | | | |
| Fund 8 - Debt Service Current Bond Refunding | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Miscellaneous Principal/Interest - Current Refunding | - | |
| | Dues and Fees (Issuance costs - underwriter's discount) | - | |
| | Dues and Fees (Issuance costs - bond finance/admin charges) | - | |
| | Discounts on Refunding Bonds | - | |
| | Sale of Refunding Bonds | | - |
| | Premium on Sale of Refunding Bonds | | - |
| | Accrued Interest Payable (Sinking Fund Accruals) | | - |
| No current refunding for the 2020-21 fiscal year. | | | |
| Fund 8 - Debt Service Advance Bond Refunding | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Cash with Fiscal/Service Agents | - | |
| | Dues and Fees (Issuance costs - underwriter's discount) | - | |
| | Dues and Fees (Issuance costs - bond finance/admin charges) | - | |
| | Discounts on Refunding Bonds | - | |
| | Sale of Refunding Bonds | | - |
| | Premium on Sale of Refunding Bonds | | - |
| | Accrued Interest Payable (Sinking Fund Accruals) | | - |
| No advance bond refunding for the 2020-21 fiscal year. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Cash | - | |
| | Accrued Interest Payable | | - |
| No accrued interest for the 2020-21 fiscal year. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| Fund 7 - Unexpended Plant | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 10100 | Cash - Cash Disbursements | 66,032.77 | |
| | Due from Other Agencies | - | |
| 64500 | Other Services (Admin Charges - State Treasury) | 73.00 | |
| 68530 | Interest | | |
| 27XXX | Deferred Revenues - Unavailable | | - |
| 42210 | Revenue - License Tag Fees Appropriation (MVLRL) | | 65,010.00 |
| 48100 | Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld) | | 1,095.77 |
| 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. | | | |
| Fund 1 - Current Funds - Unrestricted | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 64500 | Other Services (Admin Charges - DOE) | 990.00 | |
| 42210 | Revenue - License Tag Fees Appropriation (MVLRL) | | 990.00 |
| To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 69000 | Payment of Debt Principal (SBE Capital Outlay Bonds) | - | |
| 68530 | Interest on Debt (SBE Capital Outlay Bonds) | - | |
| 64500 | SBA Sinking Fund Administration Fees | - | |
| | Payments to Refunding Bond Escrow | - | |
| | Accrued Interest Payable | - | |
| | Cash with Fiscal/Service Agents | | - |
| 42210 | Revenue - License Tag Fees Appropriation (MVLRL) | | - |
| 48100 | SBA Sinking Fund Earnings | - | |
| 102XX | Investments - Cash Equivalent (SBA) | - | |
| To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. | | | |
| Reconciliation of activity in Fund 8 - Retirement of Indebtedness: | | | |
| Beginning fund balance as provided in prior school year | | | - |
| Plus: | | | |
| | Revenue - License Tag Fees Appropriation (MVLRL) | | - |
| | Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) | | - |
| | Refunded bond proceeds | | - |
| | Premium on refunded bonds | | - |
| Less: | | | |
| | Payment of Debt Principal (SBE Capital Outlay Bonds) | | - |
| | Interest on Debt (SBE Capital Outlay Bonds) | | - |
| | Other Services (Admin Charges - SBA) | | - |
| | Payments to refunded bonds escrow agent | | - |
| | Dues and fees on refunded bonds (admin and underwriter fees) | | - |
| | Discount on refunded bonds | | - |
| Ending fund balance | | | - |

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2020-2021
Tallahassee Community College**

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|---|--------------|------------------|
| Fund 7 - Unexpended Plant | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Cash | - | |
| | Dues and Fees (Issuance costs - underwriter's discount) | - | |
| | Dues and Fees (Issuance costs - bond finance/admin charges) | - | |
| | Discounts on Sale of Bonds | - | |
| | Sale of Bonds - SBE/COBI Bonds | | - |
| | Premium on Sale of Bonds | | - |
| No new money bond issues for the 2020-21 fiscal year. | | | |
| Fund 8 - Debt Service Current Bond Refunding | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Miscellaneous Principal/Interest - Current Refunding | - | |
| | Dues and Fees (Issuance costs - underwriter's discount) | - | |
| | Dues and Fees (Issuance costs - bond finance/admin charges) | - | |
| | Discounts on Refunding Bonds | - | |
| | Sale of Refunding Bonds | | - |
| | Premium on Sale of Refunding Bonds | | - |
| | Accrued Interest Payable (Sinking Fund Accruals) | | - |
| No current refunding for the 2020-21 fiscal year. | | | |
| Fund 8 - Debt Service Advance Bond Refunding | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Cash with Fiscal/Service Agents | - | |
| | Dues and Fees (Issuance costs - underwriter's discount) | - | |
| | Dues and Fees (Issuance costs - bond finance/admin charges) | - | |
| | Discounts on Refunding Bonds | - | |
| | Sale of Refunding Bonds | | - |
| | Premium on Sale of Refunding Bonds | | - |
| | Accrued Interest Payable (Sinking Fund Accruals) | | - |
| No advance bond refunding for the 2020-21 fiscal year. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Cash | - | |
| | Accrued Interest Payable | | - |
| No accrued interest for the 2020-21 fiscal year. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| Fund 7 - Unexpended Plant | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 10100 | Cash - Cash Disbursements | 243,004.58 | |
| | Due from Other Agencies | - | |
| 64500 | Other Services (Admin Charges - State Treasury) | 534.48 | |
| 68530 | Interest | | |
| 27XXX | Deferred Revenues - Unavailable | | - |
| 42210 | Revenue - License Tag Fees Appropriation (MVL R) | | 235,516.67 |
| 48100 | Revenue - Interest and Dividends (Interest Earned on MVL R Withheld) | | 8,022.39 |
| 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. | | | |
| Fund 1 - Current Funds - Unrestricted | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 64500 | Other Services (Admin Charges - DOE) | 7,248.00 | |
| 42210 | Revenue - License Tag Fees Appropriation (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. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 69000 | Payment of Debt Principal (SBE Capital Outlay Bonds) | 147,000.00 | |
| 68530 | Interest on Debt (SBE Capital Outlay Bonds) | 97,160.69 | |
| 64500 | SBA Sinking Fund Administration Fees | 106.12 | |
| | Payments to Refunding Bond Escrow | - | |
| | Accrued Interest Payable | 392.48 | |
| | Cash with Fiscal/Service Agents | | - |
| 42210 | Revenue - License Tag Fees Appropriation (MVL R) | | 240,435.33 |
| 48100 | SBA Sinking Fund Earnings | - | 16.33 |
| 102XX | Investments - Cash Equivalent (SBA) | | 4,207.63 |
| 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. | | | |
| Reconciliation of activity in Fund 8 - Retirement of Indebtedness: | | | |
| Beginning fund balance as provided in prior school year | | | 49,069.73 |
| Plus: | | | |
| | Revenue - License Tag Fees Appropriation (MVL R) | | 240,435.33 |
| | Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) | | 16.33 |
| | Refunded bond proceeds | | - |
| | Premium on refunded bonds | | - |
| Less: | | | |
| | Payment of Debt Principal (SBE Capital Outlay Bonds) | | 147,000.00 |
| | Interest on Debt (SBE Capital Outlay Bonds) | | 97,160.69 |
| | Other Services (Admin Charges - SBA) | | 106.12 |
| | Payments to refunded bonds escrow agent | | - |
| | Dues and fees on refunded bonds (admin and underwriter fees) | | - |
| | Discount on refunded bonds | | - |
| Ending fund balance | | | <u>45,254.58</u> |

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2020-2021
Valencia College**

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|---|--------------|------------------|
| Fund 7 - Unexpended Plant | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Cash | - | |
| | Dues and Fees (Issuance costs - underwriter's discount) | - | |
| | Dues and Fees (Issuance costs - bond finance/admin charges) | - | |
| | Discounts on Sale of Bonds | - | |
| | Sale of Bonds - SBE/COBI Bonds | | - |
| | Premium on Sale of Bonds | | - |
| No new money bond issues for the 2020-21 fiscal year. | | | |
| Fund 8 - Debt Service Current Bond Refunding | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Miscellaneous Principal/Interest - Current Refunding | - | |
| | Dues and Fees (Issuance costs - underwriter's discount) | - | |
| | Dues and Fees (Issuance costs - bond finance/admin charges) | - | |
| | Discounts on Refunding Bonds | - | |
| | Sale of Refunding Bonds | | - |
| | Premium on Sale of Refunding Bonds | | - |
| | Accrued Interest Payable (Sinking Fund Accruals) | | - |
| No current refunding for the 2020-21 fiscal year. | | | |
| Fund 8 - Debt Service Advance Bond Refunding | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Cash with Fiscal/Service Agents | - | |
| | Dues and Fees (Issuance costs - underwriter's discount) | - | |
| | Dues and Fees (Issuance costs - bond finance/admin charges) | - | |
| | Discounts on Refunding Bonds | - | |
| | Sale of Refunding Bonds | | - |
| | Premium on Sale of Refunding Bonds | | - |
| | Accrued Interest Payable (Sinking Fund Accruals) | | - |
| No advance bond refunding for the 2020-21 fiscal year. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <u>Account #</u> | <u>Description</u> | | |
| | Cash | - | |
| | Accrued Interest Payable | | - |
| No accrued interest for the 2020-21 fiscal year. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| Fund 7 - Unexpended Plant | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 10100 | Cash - Cash Disbursements | 1,062,110.43 | |
| | Due from Other Agencies | - | |
| 64500 | Other Services (Admin Charges - State Treasury) | 1,397.26 | |
| 68530 | Interest | | |
| 27XXX | Deferred Revenues - Unavailable | | - |
| 42210 | Revenue - License Tag Fees Appropriation (MVL R) | | 1,042,535.24 |
| 48100 | Revenue - Interest and Dividends (Interest Earned on MVL R Withheld) | | 20,972.45 |
| 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. | | | |
| Fund 1 - Current Funds - Unrestricted | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 64500 | Other Services (Admin Charges - DOE) | 18,948.00 | |
| 42210 | Revenue - License Tag Fees Appropriation (MVL R) | | 18,948.00 |
| To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 69000 | Payment of Debt Principal (SBE Capital Outlay Bonds) | 132,000.00 | |
| 68530 | Interest on Debt (SBE Capital Outlay Bonds) | 72,786.74 | |
| 64500 | SBA Sinking Fund Administration Fees | 89.03 | |
| | Payments to Refunding Bond Escrow | - | |
| | Accrued Interest Payable | 1,898.10 | |
| | Cash with Fiscal/Service Agents | | - |
| 42210 | Revenue - License Tag Fees Appropriation (MVL R) | | 201,716.76 |
| 48100 | SBA Sinking Fund Earnings | - | 13.70 |
| 102XX | Investments - Cash Equivalent (SBA) | | 5,043.41 |
| 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. | | | |
| Reconciliation of activity in Fund 8 - Retirement of Indebtedness: | | | |
| Beginning fund balance as provided in prior school year | | | 37,659.49 |
| Plus: | | | |
| | Revenue - License Tag Fees Appropriation (MVL R) | | 201,716.76 |
| | Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) | | 13.70 |
| | Refunded bond proceeds | | - |
| | Premium on refunded bonds | | - |
| Less: | | | |
| | Payment of Debt Principal (SBE Capital Outlay Bonds) | | 132,000.00 |
| | Interest on Debt (SBE Capital Outlay Bonds) | | 72,786.74 |
| | Other Services (Admin Charges - SBA) | | 89.03 |
| | Payments to refunded bonds escrow agent | | - |
| | Dues and fees on refunded bonds (admin and underwriter fees) | | - |
| | Discount on refunded bonds | | - |
| Ending fund balance | | | <u>34,514.18</u> |