

**Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Hillsborough Community College**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	751,724.80	
	Due from Other Agencies	900.22	
64500	Other Services (Admin Charges - State Treasury)	911.34	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		740,720.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		12,816.36
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	538.98	
	Due from Other Agencies		476.13
48100	Interest on Undistributed CO&DS		62.85
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	-	
	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	1,004.15	
10100	Cash - Cash Disbursements		1,004.15
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,280.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		11,280.00
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)	-	
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.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
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			<u>-</u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	190,693.42	
	Due from Other Agencies	257.62	
64500	Other Services (Admin Charges - State Treasury)	260.80	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		187,544.18
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		3,667.66
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	172.91	
	Due from Other Agencies		152.74
48100	Interest on Undistributed CO&DS		20.17
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	59.08	
	Due to Other Agencies		59.08
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,228.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		3,228.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	22,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	2,970.00	
64500	SBA Sinking Fund Administration Fees	8.07	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		24,427.82
48100	SBA Sinking Fund Earnings	-	75.95
102XX	Investments - Cash Equivalent (SBA)		474.30
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			1,491.32
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		24,427.82
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		75.95
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)	22,000.00	
	Interest on Debt (SBE Capital Outlay Bonds)	2,970.00	
	Other Services (Admin Charges - SBA)	8.07	
	Payments to refunded bonds escrow agent	-	
	Dues and fees on refunded bonds (admin and underwriter fees)	-	
	Discount on refunded bonds	-	
Ending fund balance			<u>1,017.02</u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	477,404.22	
	Due from Other Agencies	756.57	
64500	Other Services (Admin Charges - State Treasury)	765.92	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		468,155.51
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		10,771.20
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	507.80	
	Due from Other Agencies		448.58
48100	Interest on Undistributed CO&DS		59.22
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	173.49	
	Due to Other Agencies		173.49
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,480.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		9,480.00
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)	139,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	18,790.00	
64500	SBA Sinking Fund Administration Fees	50.97	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		154,364.49
48100	SBA Sinking Fund Earnings	-	479.95
102XX	Investments - Cash Equivalent (SBA)		2,996.53
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			9,434.85
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		154,364.49
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		479.95
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)	139,000.00	
	Interest on Debt (SBE Capital Outlay Bonds)	18,790.00	
	Other Services (Admin Charges - SBA)	50.97	
	Payments to refunded bonds escrow agent	-	
	Dues and fees on refunded bonds (admin and underwriter fees)	-	
	Discount on refunded bonds	-	
Ending fund balance			<u>6,438.32</u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	179,474.30	
	Due from Other Agencies	214.93	
64500	Other Services (Admin Charges - State Treasury)	217.58	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		176,846.90
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		3,059.91
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	197.98	
	Due from Other Agencies		174.89
48100	Interest on Undistributed CO&DS		23.09
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	1,046.06	
	Due to Other Agencies		1,046.06
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,693.10	
42210	Revenue - License Tag Fees Appropriation (MVL R)		2,693.10
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
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 (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.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
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			<u>-</u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Pasco-Hernando State College**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	74,598.93	
	Due from Other Agencies	288.27	
64500	Other Services (Admin Charges - State Treasury)	291.82	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		71,075.06
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		4,103.96
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	205.37	
	Due from Other Agencies		181.42
48100	Interest on Undistributed CO&DS		23.95
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	286.76	
	Due to Other Agencies		286.76
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,612.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		3,612.00
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)	116,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	51,220.00	
64500	SBA Sinking Fund Administration Fees	54.85	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		166,112.94
48100	SBA Sinking Fund Earnings	-	516.48
102XX	Investments - Cash Equivalent (SBA)		645.43
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			25,653.20
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		166,112.94
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		516.48
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		116,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		51,220.00
	Other Services (Admin Charges - SBA)		54.85
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>25,007.77</u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	207,923.88	
	Due from Other Agencies	249.00	
64500	Other Services (Admin Charges - State Treasury)	252.07	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		204,880.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		3,544.95
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	157.81	
	Due from Other Agencies		139.40
48100	Interest on Undistributed CO&DS		18.41
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	-	
	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	115.84	
10100	Cash - Cash Disbursements		115.84
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,120.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		3,120.00
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)	-	
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.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
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			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	65,575.99	
	Due from Other Agencies	78.53	
64500	Other Services (Admin Charges - State Treasury)	79.50	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		64,616.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		1,118.02
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	92.88	
	Due from Other Agencies		82.05
48100	Interest on Undistributed CO&DS		10.83
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	763.43	
	Due to Other Agencies		763.43
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	984.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		984.00
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)	-	
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.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
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			<u>-</u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
St. Johns River State College**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	139,149.05	
	Due from Other Agencies	166.64	
64500	Other Services (Admin Charges - State Treasury)	168.70	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		137,112.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,372.39
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	119.23	
	Due from Other Agencies		105.32
48100	Interest on Undistributed CO&DS		13.91
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	175.37	
	Due to Other Agencies		175.37
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,088.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		2,088.00
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)	-	
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.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
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			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	499,712.91	
	Due from Other Agencies	763.28	
64500	Other Services (Admin Charges - State Treasury)	772.70	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		490,382.25
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		10,866.64
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	537.37	
	Due from Other Agencies		474.70
48100	Interest on Undistributed CO&DS		62.67
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	640.18	
	Due to Other Agencies		640.18
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,564.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		9,564.00
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)	96,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	42,570.00	
64500	SBA Sinking Fund Administration Fees	45.45	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		137,653.75
48100	SBA Sinking Fund Earnings	-	427.99
102XX	Investments - Cash Equivalent (SBA)		533.71
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			21,320.92
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		137,653.75
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		427.99
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		96,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		42,570.00
	Other Services (Admin Charges - SBA)		45.45
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>20,787.21</u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	364,266.64	
	Due from Other Agencies	436.23	
64500	Other Services (Admin Charges - State Treasury)	441.61	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		358,934.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		6,210.48
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	283.15	
	Due from Other Agencies		250.13
48100	Interest on Undistributed CO&DS		33.02
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	-	
	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	78.87	
10100	Cash - Cash Disbursements		78.87
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	5,466.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		5,466.00
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)	-	
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.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
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			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	375,888.37	
	Due from Other Agencies	549.71	
64500	Other Services (Admin Charges - State Treasury)	556.50	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		369,168.42
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		7,826.16
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	384.39	
	Due from Other Agencies		339.56
48100	Interest on Undistributed CO&DS		44.83
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	412.30	
	Due to Other Agencies		412.30
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,888.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		6,888.00
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)	69,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	15,850.00	
64500	SBA Sinking Fund Administration Fees	27.45	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		83,143.58
48100	SBA Sinking Fund Earnings	-	258.51
102XX	Investments - Cash Equivalent (SBA)		1,475.36
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			7,954.55
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		83,143.58
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		258.51
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)	69,000.00	
	Interest on Debt (SBE Capital Outlay Bonds)	15,850.00	
	Other Services (Admin Charges - SBA)	27.45	
	Payments to refunded bonds escrow agent	-	
	Dues and fees on refunded bonds (admin and underwriter fees)	-	
	Discount on refunded bonds	-	
Ending fund balance			<u>6,479.19</u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Tallahassee Community College**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	231,551.82	
	Due from Other Agencies	578.44	
64500	Other Services (Admin Charges - State Treasury)	585.59	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		224,480.66
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		8,235.19
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	388.25	
	Due from Other Agencies		342.97
48100	Interest on Undistributed CO&DS		45.28
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	132.65	
	Due to Other Agencies		132.65
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	-	
10100	Cash - Cash Disbursements		-
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,248.00	
42210	Revenue - License Tag Fees Appropriation (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)	173,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	82,280.00	
64500	SBA Sinking Fund Administration Fees	83.03	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		251,471.34
48100	SBA Sinking Fund Earnings	-	781.88
102XX	Investments - Cash Equivalent (SBA)		3,109.81
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			41,204.21
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		251,471.34
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		781.88
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		173,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		82,280.00
	Other Services (Admin Charges - SBA)		83.03
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>38,094.40</u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 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 2022-23 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 2022-23 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	925,812.50	
	Due from Other Agencies	1,350.34	
64500	Other Services (Admin Charges - State Treasury)	1,367.01	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		909,305.31
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		19,224.54
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
27XXX	Deferred Revenues - Unavailable - Prior Year	873.23	
	Due from Other Agencies		771.39
48100	Interest on Undistributed CO&DS		101.84
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
10100	Cash - Cash Disbursements	-	
	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
	Due from Other Agencies	304.58	
10100	Cash - Cash Disbursements		304.58
To correct the 2022-23 fiscal year underpayment.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,920.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		16,920.00
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)	141,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	62,120.00	
64500	SBA Sinking Fund Administration Fees	66.62	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		201,774.69
48100	SBA Sinking Fund Earnings	-	627.36
102XX	Investments - Cash Equivalent (SBA)		784.57
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			31,112.10
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		201,774.69
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		627.36
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)	141,000.00	
	Interest on Debt (SBE Capital Outlay Bonds)	62,120.00	
	Other Services (Admin Charges - SBA)	66.62	
	Payments to refunded bonds escrow agent	-	
	Dues and fees on refunded bonds (admin and underwriter fees)	-	
	Discount on refunded bonds	-	
Ending fund balance			<u>30,327.53</u>