

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2021-2022
Miami Dade 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 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	1,261,552.23	
64500	Other Services (Admin Charges - State Treasury)	1,438.36	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		1,022.03
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,252,920.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		9,048.56
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)	19,080.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		19,080.00
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			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2021-2022
North Florida 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 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	44,285.25	
64500	Other Services (Admin Charges - State Treasury)	50.49	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		35.88
42210	Revenue - License Tag Fees Appropriation (MVLRL)		43,982.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		317.64
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)	669.78	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		669.78
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
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 2021-2022
Northwest Florida State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	188,930.59	
64500	Other Services (Admin Charges - State Treasury)	243.35	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		172.91
42210	Revenue - License Tag Fees Appropriation (MVLRL)		187,470.17
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,530.86
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)	3,228.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,228.00
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)	21,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	4,020.00	
64500	SBA Sinking Fund Administration Fees	9.13	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		24,501.83
48100	SBA Sinking Fund Earnings	-	2.05
102XX	Investments - Cash Equivalent (SBA)		525.25
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			2,016.57
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		24,501.83
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		2.05
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		21,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		4,020.00
	Other Services (Admin Charges - SBA)		9.13
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>1,491.32</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2021-2022
Palm Beach 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 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	472,676.08	
64500	Other Services (Admin Charges - State Treasury)	714.66	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		507.80
42210	Revenue - License Tag Fees Appropriation (MVLN)		468,387.11
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		4,495.83
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)	9,480.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		9,480.00
To record amounts withheld from MVLN 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)	25,390.00	
64500	SBA Sinking Fund Administration Fees	57.41	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		154,132.89
48100	SBA Sinking Fund Earnings	-	12.93
102XX	Investments - Cash Equivalent (SBA)		3,301.59
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.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			12,736.44
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		154,132.89
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		12.93
	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)		25,390.00
	Other Services (Admin Charges - SBA)		57.41
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>9,434.85</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2021-2022
Pensacola 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 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	244,376.15	
64500	Other Services (Admin Charges - State Treasury)	278.63	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		197.98
42210	Revenue - License Tag Fees Appropriation (MVLRL)		242,704.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,752.80
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)	3,696.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,696.00
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 2021-2022
Pasco-Hernando 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 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	86,408.97	
64500	Other Services (Admin Charges - State Treasury)	289.03	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		205.37
42210	Revenue - License Tag Fees Appropriation (MVLN)		84,674.38
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		1,818.25
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)	3,834.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		3,834.00
To record amounts withheld from MVLN 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)	113,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	56,870.00	
64500	SBA Sinking Fund Administration Fees	62.23	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		167,091.62
48100	SBA Sinking Fund Earnings	-	14.01
102XX	Investments - Cash Equivalent (SBA)		2,826.60
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.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			28,479.80
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		167,091.62
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		14.01
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		113,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		56,870.00
	Other Services (Admin Charges - SBA)		62.23
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>25,653.20</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2021-2022
Polk State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	194,786.84	
64500	Other Services (Admin Charges - State Treasury)	222.09	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		157.81
42210	Revenue - License Tag Fees Appropriation (MVL R)		193,454.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		1,397.12
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.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,946.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		2,946.00
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			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2021-2022
St. Johns River 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 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	147,181.09	
64500	Other Services (Admin Charges - State Treasury)	167.81	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		119.23
42210	Revenue - License Tag Fees Appropriation (MVL R)		146,174.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		1,055.67
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)	2,226.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		2,226.00
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			=====

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2021-2022
St. Petersburg College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	524,347.78	
64500	Other Services (Admin Charges - State Treasury)	756.27	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		537.37
42210	Revenue - License Tag Fees Appropriation (MVL R)		519,809.07
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		4,757.61
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)	10,032.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		10,032.00
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)	94,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	47,270.00	
64500	SBA Sinking Fund Administration Fees	51.76	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		138,958.93
48100	SBA Sinking Fund Earnings	-	11.65
102XX	Investments - Cash Equivalent (SBA)		2,351.18
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			23,672.10
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		138,958.93
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		11.65
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		94,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		47,270.00
	Other Services (Admin Charges - SBA)		51.76
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>21,320.92</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2021-2022
Santa Fe 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 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	349,505.51	
64500	Other Services (Admin Charges - State Treasury)	398.49	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		283.15
42210	Revenue - License Tag Fees Appropriation (MVLRL)		347,114.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,506.85
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)	5,286.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		5,286.00
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 2021-2022
Seminole State College of Florida**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	360,191.67	
64500	Other Services (Admin Charges - State Treasury)	540.97	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		384.39
42210	Revenue - License Tag Fees Appropriation (MVL R)		356,945.08
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		3,403.17
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)	7,176.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		7,176.00
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)	20,650.00	
64500	SBA Sinking Fund Administration Fees	42.56	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		114,278.92
48100	SBA Sinking Fund Earnings	-	9.58
102XX	Investments - Cash Equivalent (SBA)		2,404.06
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			10,358.61
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		114,278.92
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		9.58
	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)		20,650.00
	Other Services (Admin Charges - SBA)		42.56
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>7,954.55</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2021-2022
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 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	114,650.50	
64500	Other Services (Admin Charges - State Treasury)	130.72	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		92.88
42210	Revenue - License Tag Fees Appropriation (MVLRL)		113,866.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		822.34
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)	1,734.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,734.00
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 2021-2022
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 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	230,829.84	
64500	Other Services (Admin Charges - State Treasury)	546.40	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		388.25
42210	Revenue - License Tag Fees Appropriation (MVLN)		227,550.68
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		3,437.31
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.			
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 (MVLN)		7,248.00
To record amounts withheld from MVLN 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)	162,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	90,380.00	
64500	SBA Sinking Fund Administration Fees	92.52	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		248,401.32
48100	SBA Sinking Fund Earnings	-	20.83
102XX	Investments - Cash Equivalent (SBA)		4,050.37
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.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			45,254.58
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		248,401.32
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		20.83
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		162,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		90,380.00
	Other Services (Admin Charges - SBA)		92.52
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>41,204.21</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2021-2022
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 2021-22 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 2021-22 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 2021-22 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	-	
	Due from Other Agencies	876,297.30	
64500	Other Services (Admin Charges - State Treasury)	1,228.94	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		873.23
42210	Revenue - License Tag Fees Appropriation (MVL R)		868,921.90
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		7,731.11
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.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,302.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		16,302.00
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)	136,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	68,920.00	
64500	SBA Sinking Fund Administration Fees	75.08	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		201,576.10
48100	SBA Sinking Fund Earnings	-	16.90
102XX	Investments - Cash Equivalent (SBA)		3,402.08
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			34,514.18
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		201,576.10
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		16.90
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		136,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		68,920.00
	Other Services (Admin Charges - SBA)		75.08
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>31,112.10</u>