

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Eastern Florida State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	312,995.76	
64500	Other Services (Admin Charges - State Treasury)	338.77	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		302,198.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		11,136.53
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	2,756.67	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		2,756.67
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,602.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,602.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Broward College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	906,341.02	
64500	Other Services (Admin Charges - State Treasury)	980.99	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		875,074.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		32,248.01
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	1,631.94	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,631.94
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	13,326.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		13,326.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
College of Central Florida

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	161,190.77	
64500	Other Services (Admin Charges - State Treasury)	174.47	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		155,630.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		5,735.24
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	930.60	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		930.60
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,370.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		2,370.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Chipola College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	48,969.35	
64500	Other Services (Admin Charges - State Treasury)	53.00	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		47,280.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		1,742.35
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	445.00	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		445.00
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	720.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		720.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Daytona State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	288,103.00	
64500	Other Services (Admin Charges - State Treasury)	311.83	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		278,164.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		10,250.83
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	1,434.62	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,434.62
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,236.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		4,236.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Florida SouthWestern State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	172,991.46	
64500	Other Services (Admin Charges - State Treasury)	342.75	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		162,067.01
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		11,267.20
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	2,142.84	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		2,142.84
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,656.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,656.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	126,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	21,260.00	
64500	SBA Sinking Fund Administration Fees	29.43	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		143,676.99
48100	SBA Sinking Fund Earnings	-	442.05
102XX	Investments - Cash Equivalent (SBA)		3,170.39
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			11,456.06
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		143,676.99
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		442.05
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		126,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		21,260.00
	Other Services (Admin Charges - SBA)		29.43
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>8,285.67</u>

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Florida State College at Jacksonville

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	553,761.72	
64500	Other Services (Admin Charges - State Treasury)	599.37	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		534,658.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		19,703.09
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	3,971.96	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		3,971.96
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,142.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		8,142.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
The College of the Florida Keys

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	43,256.26	
64500	Other Services (Admin Charges - State Treasury)	46.82	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		41,764.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,539.08
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	131.63	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		131.63
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	636.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		636.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-



Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Gulf Coast State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	115,894.12	
64500	Other Services (Admin Charges - State Treasury)	125.44	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		111,896.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		4,123.56
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	818.46	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		818.46
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,704.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,704.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Hillsborough Community College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	705,566.69	
64500	Other Services (Admin Charges - State Treasury)	763.68	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		681,226.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		25,104.37
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	720.38	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		720.38
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,374.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		10,374.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Indian River State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	303,201.89	
64500	Other Services (Admin Charges - State Treasury)	328.17	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		292,742.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		10,788.06
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	1,444.68	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,444.68
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,458.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,458.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Florida Gateway College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	89,777.14	
64500	Other Services (Admin Charges - State Treasury)	97.17	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		86,680.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,194.31
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	208.78	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		208.78
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,320.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,320.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Lake-Sumter State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due to Other Agencies	130,993.01	
64500	Other Services (Admin Charges - State Treasury)	141.78	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		126,474.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		4,660.79
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due to Other Agencies		-
27XXX	Deferred Revenues - Unavailable	662.46	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		662.46
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,926.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,926.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
State College of Florida, Manatee-Sarasota

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	204,038.96	
64500	Other Services (Admin Charges - State Treasury)	220.84	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		197,000.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		7,259.80
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	748.52	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		748.52
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,000.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,000.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Miami Dade College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	1,912,661.15	
64500	Other Services (Admin Charges - State Treasury)	2,070.18	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,846,678.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		68,053.33
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	464.56	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		464.56
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	28,122.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		28,122.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
North Florida College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	45,553.73	
64500	Other Services (Admin Charges - State Treasury)	49.31	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		43,982.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,620.82
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	122.77	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		122.77
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	669.78	
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-



Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Northwest Florida State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	195,290.00	
64500	Other Services (Admin Charges - State Treasury)	237.63	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		187,716.09
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		7,811.54
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	591.68	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		591.68
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,228.00	
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	24,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	720.00	
64500	SBA Sinking Fund Administration Fees	102.16	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		24,255.91
48100	SBA Sinking Fund Earnings	-	74.63
102XX	Investments - Cash Equivalent (SBA)		491.62
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			491.62
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		24,255.91
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		74.63
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		24,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		720.00
	Other Services (Admin Charges - SBA)		102.16
	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 2024-2025  
Palm Beach State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	490,122.67	
64500	Other Services (Admin Charges - State Treasury)	697.86	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		467,879.57
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		22,940.96
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	1,737.65	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,737.65
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,480.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		9,480.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	153,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	4,590.00	
64500	SBA Sinking Fund Administration Fees	651.27	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		154,640.43
48100	SBA Sinking Fund Earnings	-	475.78
102XX	Investments - Cash Equivalent (SBA)		3,125.06
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			3,125.06
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		154,640.43
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		475.78
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		153,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		4,590.00
	Other Services (Admin Charges - SBA)		651.27
	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 2024-2025  
Pasco-Hernando State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	81,545.13	
64500	Other Services (Admin Charges - State Treasury)	265.90	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		73,070.24
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		8,740.79
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	945.09	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		945.09
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,612.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,612.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	125,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	42,950.00	
64500	SBA Sinking Fund Administration Fees	15.16	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		164,117.76
48100	SBA Sinking Fund Earnings	-	504.94
102XX	Investments - Cash Equivalent (SBA)		3,342.46
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			22,368.48
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		164,117.76
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		504.94
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		125,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		42,950.00
	Other Services (Admin Charges - SBA)		15.16
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>19,026.02</u>

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Pensacola State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	227,707.47	
64500	Other Services (Admin Charges - State Treasury)	246.46	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		219,852.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		8,101.93
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	1,646.98	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,646.98
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,348.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,348.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Polk State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	245,254.82	
64500	Other Services (Admin Charges - State Treasury)	265.45	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		236,794.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		8,726.27
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	312.82	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		312.82
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,606.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,606.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
St. Johns River State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	168,944.25	
64500	Other Services (Admin Charges - State Treasury)	182.86	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		163,116.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		6,011.11
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	565.42	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		565.42
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,484.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,484.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
St. Petersburg College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	513,964.43	
64500	Other Services (Admin Charges - State Treasury)	704.05	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		491,524.25
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		23,144.23
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	2,227.10	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		2,227.10
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,564.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		9,564.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	104,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	35,700.00	
64500	SBA Sinking Fund Administration Fees	12.64	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		136,511.75
48100	SBA Sinking Fund Earnings	-	420.00
102XX	Investments - Cash Equivalent (SBA)		2,780.89
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			18,593.16
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		136,511.75
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		420.00
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		104,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		35,700.00
	Other Services (Admin Charges - SBA)		12.64
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>15,812.27</u>

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Santa Fe College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	399,100.19	
64500	Other Services (Admin Charges - State Treasury)	431.97	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		385,332.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		14,200.16
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	852.69	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		852.69
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	5,868.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		5,868.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-



Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Seminole State College of Florida

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	380,292.05	
64500	Other Services (Admin Charges - State Treasury)	507.06	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		364,130.62
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		16,668.49
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	1,548.79	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,548.79
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,888.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,888.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	82,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	8,600.00	
64500	SBA Sinking Fund Administration Fees	22.86	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		88,181.38
48100	SBA Sinking Fund Earnings	-	271.31
102XX	Investments - Cash Equivalent (SBA)		2,170.17
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			4,768.69
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		88,181.38
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		271.31
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		82,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		8,600.00
	Other Services (Admin Charges - SBA)		22.86
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>2,598.52</u>

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
South Florida State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	86,920.59	
64500	Other Services (Admin Charges - State Treasury)	94.08	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		83,922.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		3,092.67
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	1,082.20	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,082.20
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLR Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,278.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,278.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLR)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Tallahassee State College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	228,049.00	
64500	Other Services (Admin Charges - State Treasury)	533.56	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		211,042.89
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		17,539.67
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	1,328.54	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		1,328.54
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,248.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,248.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	206,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	65,150.00	
64500	SBA Sinking Fund Administration Fees	28.72	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		264,909.11
48100	SBA Sinking Fund Earnings	-	815.04
102XX	Investments - Cash Equivalent (SBA)		5,454.57
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			33,966.51
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		264,909.11
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		815.04
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		206,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		65,150.00
	Other Services (Admin Charges - SBA)		28.72
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>28,511.94</u>

Annual Financial Report CO&DS Entries  
For Fiscal Year 2024-2025  
Valencia College

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2024-25 fiscal year.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2024-25 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	-	
	Due from Other Agencies	1,124,415.64	
64500	Other Services (Admin Charges - State Treasury)	1,432.83	
68530	Interest	-	
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,078,746.91
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		47,101.56
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2024-25 fiscal year.			
42210	Revenue - License Tag Fees Appropriation (MVLRL)	-	
	Due from Other Agencies		-
27XXX	Deferred Revenues - Unavailable	2,631.67	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		2,631.67
To reverse 2023-24 deferred revenue.			
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due from Other Agencies		-
64500	Other Services (Admin Charges - State Treasury)		-
	Due from Other Agencies	-	
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		-
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withh	-	
	Due to Other Agencies		-
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	19,464.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		19,464.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	152,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	52,050.00	
64500	SBA Sinking Fund Administration Fees	18.56	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		199,389.09
48100	SBA Sinking Fund Earnings	-	613.46
102XX	Investments - Cash Equivalent (SBA)		4,066.01
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			27,112.18
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		199,389.09
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		613.46
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		152,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		52,050.00
	Other Services (Admin Charges - SBA)		18.56
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>23,046.17</u>