

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	290,143.98	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	320.78	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		285,650.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		4,814.76
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,350.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		4,350.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	926,459.77	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	1,024.27	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		912,110.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		15,374.04
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	13,890.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		13,890.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	43,261.47	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	47.83	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		42,591.40
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		717.90
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	648.60	
42210	Revenue - License Tag Fees Appropriation (MVL R)		648.60
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	152,075.47	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	168.13	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		149,720.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		2,523.60
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,280.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		2,280.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	580,632.73	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	654.83	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		571,458.80
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		9,828.76
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,880.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		8,880.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	11,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	915.61	
64500	SBA Sinking Fund Administration Fees	5.15	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	70.56	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		11,661.20
48100	SBA Sinking Fund Earnings	-	0.79
102XX	Investments - Cash Equivalent (SBA)		329.33
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
	Beginning fund balance as provided in prior school year		461.90
	Plus:		
	Revenue - License Tag Fees Appropriation (MVLN)		11,661.20
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		0.79
	Refunded bond proceeds		-
	Premium on refunded bonds		-
	Less:		
	Payment of Debt Principal (SBE Capital Outlay Bonds)		11,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		915.61
	Other Services (Admin Charges - SBA)		5.15
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
	Ending fund balance		203.13

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	167,126.62	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	343.34	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		162,316.50
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		5,153.46
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,656.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		4,656.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	102,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	44,110.00	
64500	SBA Sinking Fund Administration Fees	63.31	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		143,427.50
48100	SBA Sinking Fund Earnings	-	9.74
102XX	Investments - Cash Equivalent (SBA)		2,736.07
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			22,279.59
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		143,427.50
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		9.74
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		102,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		44,110.00
	Other Services (Admin Charges - SBA)		63.31
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>19,543.52</u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	498,647.46	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	551.29	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		490,924.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		8,274.75
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,476.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		7,476.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2020-2021
The College of the Florida Keys**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	32,015.88	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	35.40	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		31,520.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		531.28
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	480.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		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.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	92,846.07	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	102.65	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		91,408.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		1,540.72
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,392.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		1,392.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	792,793.43	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	876.50	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		780,514.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		13,155.93
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,886.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		11,886.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	344,561.24	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	555.72	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		336,775.80
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		8,341.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,536.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,536.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	145,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	16,850.00	
64500	SBA Sinking Fund Administration Fees	69.78	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		158,088.20
48100	SBA Sinking Fund Earnings	-	10.74
102XX	Investments - Cash Equivalent (SBA)		3,820.84
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			8,663.30
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		158,088.20
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		10.74
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		145,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		16,850.00
	Other Services (Admin Charges - SBA)		69.78
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>4,842.46</u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	88,443.89	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	97.78	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		87,074.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		1,467.67
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,326.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,326.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	96,047.66	
	Due to Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	106.19	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		94,560.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		1,593.85
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,440.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		1,440.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2020-2021
State College of Florida, Manatee-Sarasota**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	210,104.26	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	232.29	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		206,850.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		3,486.55
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,150.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		3,150.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	1,527,157.87	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	1,688.39	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,503,504.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		25,342.26
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	22,896.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		22,896.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	44,674.17	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	49.39	
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)		741.34
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	669.78	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		669.78
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	190,810.01	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	238.04	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		187,475.16
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		3,572.89
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,228.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		3,228.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	20,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	5,020.00	
64500	SBA Sinking Fund Administration Fees	10.81	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		24,496.84
48100	SBA Sinking Fund Earnings	-	1.66
102XX	Investments - Cash Equivalent (SBA)		532.31
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			2,548.88
Plus:			
Revenue - License Tag Fees Appropriation (MVLN)			24,496.84
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			1.66
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principal (SBE Capital Outlay Bonds)			20,000.00
Interest on Debt (SBE Capital Outlay Bonds)			5,020.00
Other Services (Admin Charges - SBA)			10.81
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>2,016.57</u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	482,385.02	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	703.94	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		472,523.04
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		10,565.92
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,546.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		9,546.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	126,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	31,690.00	
64500	SBA Sinking Fund Administration Fees	68.12	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		154,330.96
48100	SBA Sinking Fund Earnings	-	10.48
102XX	Investments - Cash Equivalent (SBA)		3,416.68
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			16,153.12
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		154,330.96
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		10.48
	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)		31,690.00
	Other Services (Admin Charges - SBA)		68.12
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>12,736.44</u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	208,903.67	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	230.96	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLr)		205,668.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLr Withheld)		3,466.63
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,132.00	
42210	Revenue - License Tag Fees Appropriation (MVLr)		3,132.00
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (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.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLr)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	74,136.12	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	266.36	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		70,404.57
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		3,997.91
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,612.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		3,612.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	109,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	60,064.48	
64500	SBA Sinking Fund Administration Fees	73.61	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	1,557.79	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		166,783.43
48100	SBA Sinking Fund Earnings	-	11.33
102XX	Investments - Cash Equivalent (SBA)		3,901.12
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			30,823.13
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		166,783.43
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		11.33
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		109,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		60,064.48
	Other Services (Admin Charges - SBA)		73.61
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>28,479.80</u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	248,123.13	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	274.32	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		244,280.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,117.45
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,720.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,720.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2020-2021
St. Johns River State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	152,075.47	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	168.13	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		149,720.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		2,523.60
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,280.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		2,280.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	499,751.42	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	705.27	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		489,870.85
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		10,585.84
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,564.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		9,564.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	90,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	49,896.31	
64500	SBA Sinking Fund Administration Fees	60.98	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	1,287.85	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		138,165.15
48100	SBA Sinking Fund Earnings	-	9.38
102XX	Investments - Cash Equivalent (SBA)		3,070.61
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			25,454.86
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		138,165.15
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		9.38
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		90,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		49,896.31
	Other Services (Admin Charges - SBA)		60.98
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>23,672.10</u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	366,181.72	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	404.84	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		360,510.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		6,076.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	5,490.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		5,490.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	334,280.83	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	507.93	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		327,164.83
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		7,623.93
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	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.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	102,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	25,612.44	
64500	SBA Sinking Fund Administration Fees	55.24	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	282.24	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		125,147.17
48100	SBA Sinking Fund Earnings	-	8.50
102XX	Investments - Cash Equivalent (SBA)		2,794.25
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			12,870.62
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		125,147.17
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		8.50
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		102,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		25,612.44
	Other Services (Admin Charges - SBA)		55.24
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>10,358.61</u>

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

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

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.			
Fund 8 - Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Miscellaneous Principal/Interest - Current Refunding	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2020-21 fiscal year.			
Fund 8 - Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2020-21 fiscal year.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	243,004.58	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	534.48	
68530	Interest		
27XXX	Deferred Revenues - Unavailable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		235,516.67
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		8,022.39
To record CO&DS disbursements, investment earnings, and treasury fees.			
27XXX	Deferred Revenues - Unavailable - Prior Year	-	
42210	CO&DS Distributed		-
48100	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,248.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		7,248.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Retirement of Indebtedness			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principal (SBE Capital Outlay Bonds)	147,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	97,160.69	
64500	SBA Sinking Fund Administration Fees	106.12	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	392.48	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		240,435.33
48100	SBA Sinking Fund Earnings	-	16.33
102XX	Investments - Cash Equivalent (SBA)		4,207.63
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fund balance as provided in prior school year			49,069.73
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		240,435.33
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		16.33
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principal (SBE Capital Outlay Bonds)		147,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		97,160.69
	Other Services (Admin Charges - SBA)		106.12
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>45,254.58</u>

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

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