

# Special Facilities Accounting

FSFOA June 2026 Conference

Presented by Scott Ward, Lake County School CFO

# Special Facilities & PECO Revenue

- Special Facilities and PECO Revenue recognition are different due to the two-step process for authorization.
- Both sources are appropriated during the Legislation Appropriation Process.
- Both sources require “Authorization” through the Encumbrance Authorization process through FDOE.
- Different Revenue Recognitions are required at the Appropriation, Encumbrance Authorization, and Receipt of Cash.
- Unavailable Revenue impacts the Government-Wide Statement, therefore, has a different Revenue Recognition to apply.
- Because appropriations and Encumbrance Authorizations occur over multiple years, I strongly recommend maintaining detailed ledgers to track year-end accounting entries.

# 2025 Appropriations for Special Facilities

## 18 FIXED CAPITAL OUTLAY

### SPECIAL FACILITY CONSTRUCTION ACCOUNT

FROM GENERAL REVENUE FUND . . . . . 250,000

FROM PUBLIC EDUCATION CAPITAL

OUTLAY AND DEBT SERVICE TRUST FUND 144,419,602

Nonrecurring funds in Specific Appropriation 18 shall be allocated in accordance with section 1013.64(2), Florida Statutes, as follows:

Baker Middle School (Year 1 of 3)	250,000	
DeSoto High School (Year 1 of 3)	36,307,690	(HF 1705)
Gadsden PreK-8 School	13,006,709	(SF 2929) (HF 1426)
Gilchrist Elementary School (Year 2 of 3)	13,426,376	(SF 2036) (HF 2324)
Hendry LaBelle High School (Year 2 of 3)	30,210,268	(SF 3272) (HF 2663)
Union Lake Butler Elementary School (Year 1 of 3)	29,519,032	(HF 3281)
Wakulla County - Wakulla High (Year 2 of 3)	21,949,527	(SF 2187) (HF 3431)

# Appropriation Recognition – Account Entry

## Step 1 - July 1, following the Appropriation

PECO Fund	
Due From Other Agency	
Dr	CR
\$ 30,210,268.00	
\$ 30,210,268.00	

**Increases Due From Other Agency**

PECO	
Unearned Revenue	
Dr	CR
	\$ 30,210,268.00
	\$ 30,210,268.00

**Increase Unearned Revenue**

# Encumbrance Authorization

Mail forms to: Florida Department of Education Finance and Operations Fixed Capital Outlay Office 325 W. Gaines St. - Room 1222 Tallahassee, Florida 32399-0400 Phone: <u>850-245-9865</u> Fax: 850-245-9378 Email: <a href="mailto:askfco@fldoe.org">askfco@fldoe.org</a>			<b>FLORIDA DEPARTMENT OF EDUCATION</b> Finance and Operations Fixed Capital Outlay Office  CAPITAL OUTLAY REQUEST ENCUMBRANCE AUTHORIZATION <a href="http://www.fldoe.org/finance/fco/forms.stml">http://www.fldoe.org/finance/fco/forms.stml</a>  (Instructions on Reverse)			FCO USE ONLY											
1. <u>Agency Name</u>  		2. <u>Agency Number</u>  	3. <u>Fund Names</u> : <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px; border: 1px solid black;"><input type="checkbox"/></td><td>00 PECO</td></tr> <tr><td style="border: 1px solid black;"><input type="checkbox"/></td><td>03 General Revenue</td></tr> <tr><td style="border: 1px solid black;"><input type="checkbox"/></td><td>01 Capital Improvement Fees</td></tr> <tr><td style="border: 1px solid black;"><input type="checkbox"/></td><td>05 Lottery</td></tr> <tr><td style="border: 1px solid black;"><input type="checkbox"/></td><td>— <u>Other</u> _____</td></tr> </table> <p style="text-align: center;">(Specify fund name and number)</p>		<input type="checkbox"/>	00 PECO	<input type="checkbox"/>	03 General Revenue	<input type="checkbox"/>	01 Capital Improvement Fees	<input type="checkbox"/>	05 Lottery	<input type="checkbox"/>	— <u>Other</u> _____	4. <u>Agency Contact Name</u> :  <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p style="text-align: center;">(Please Print)</p>		
<input type="checkbox"/>	00 PECO																
<input type="checkbox"/>	03 General Revenue																
<input type="checkbox"/>	01 Capital Improvement Fees																
<input type="checkbox"/>	05 Lottery																
<input type="checkbox"/>	— <u>Other</u> _____																
5. <u>Date Completed</u> :  <table style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> </tr> <tr> <td>Month</td> <td>Day</td> <td>Year</td> </tr> </table>						Month	Day	Year	6. Phone: <table style="width: 100%; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 30px; height: 20px;"></td><td style="border: 1px solid black; width: 30px; height: 20px;"></td><td style="border: 1px solid black; width: 30px; height: 20px;"></td></tr></table> Fax: <table style="width: 100%; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 30px; height: 20px;"></td><td style="border: 1px solid black; width: 30px; height: 20px;"></td><td style="border: 1px solid black; width: 30px; height: 20px;"></td></tr></table> Email: <table style="width: 100%; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 100%; height: 20px;"></td></tr></table>								
Month	Day	Year															
7. <u>Project Identification</u> :				8. <u>Agency Application</u> :													
Fiscal Year Appropriation	Division Number	Project Code Number	FDOE Project Name	Name of School/Facility as shown on current approved survey	Phase Code	Amount Requested	Date Encumbrance Needed										
2425	31	A408	LaBelle High School	LaBelle High School	30	\$30,210,267	7/1/2024										

Signature of Superintendent, College President or University President \_\_\_\_\_

The above signature certifies that the projects listed above comply with sections 1013.01(16), 1013.31(2), 1013.64(5) and (6)(a), 1013.65(8), F.S., or other applicable laws.

# Record Encumbrance Authorization

## Step 2 - Record Encumbrance Authorization

PECO Fund	
Unearned Revenue	
Dr	CR
	\$ 30,210,268.00
\$ 30,210,268.00	
	\$ -

**Decrease Unearned Revenue**

PECO Fund	
Deferred Inflow of Resources	
Dr	CR
	\$ 30,210,268.00
	\$ 30,210,268.00

**Increase Deferred Inflow of Resources**

# Cash Draw Request

RETURN OEF 442 TO:  
 FIXED CAPITAL OUTLAY OFFICE  
 FINANCE AND OPERATIONS  
 ROOM 1222  
 TALLAHASSEE, FLORIDA 32399  
 OR EMAIL TO: [askfco@fldoe.org](mailto:askfco@fldoe.org)

FLORIDA DEPARTMENT OF EDUCATION  
 OEF ACCOUNTING INFORMATION SYSTEM  
 DOE PROJECT DISBURSEMENT REPORT AS OF \_\_\_/\_\_\_/\_\_\_  
 TO BE RETURNED BY \_\_\_/\_\_\_/\_\_\_  
 FULLY EXPENDED RECORDS BYPASSED

AGENCY ??? Agency Name ??????

Appr Fiscal Year	Proj Div	Code	Project Name	OEF			LOCAL (based on the most current local information available)				
				Current Appropriation	Authorized Encumbrance	Present Disbursement	Local Encumbrance to Date	Interest Earned LTD	Life to Date Expenditures	Estimated Expenditures next 30 days	
FUND 00 CONSTITUTIONAL											
<i>Example</i>	2425	31	A408	LaBelle High School	30,210,267.00	30,210,267.00	0.00	30,210,267.00	0.00	6,000,000.00	2,025,000.00
FUND 00 TOTAL					\$ 30,210,267.00	\$ 30,210,267.00	\$ -	\$30,210,267.00	\$ -	\$6,000,000.00	\$ 2,025,000.00
FUND ??											
FUND ?? TOTAL					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AGENCY TOTAL					\$ 30,210,267.00	\$ 30,210,267.00	\$ -	\$30,210,267.00	\$ -	\$6,000,000.00	\$ 2,025,000.00

AUTHORIZING SIGNATURE: \_\_\_\_\_ DATE: 6/5/2026 8:32  
 THE ABOVE SIGNATURE CERTIFIES THAT EXPENDITURES LISTED ABOVE COMPLY WITH PROVISIONS OF SECTIONS 1013.65(3), FLORIDA STATUTES.

Has this request has been entered online? Yes [ ] No [ ]

Your agencies reported cash on hand (COH) is \$ (6,000,000.00)  
 This draw request is \$ 8,025,000.00

# Record Cash Received Prior to FYE

## Step 3 - Receipt of Cash - Prior To FYE

PECO Fund Cash	
Dr	CR
\$ 8,025,000.00	
\$ 8,025,000.00	

Increase Cash

PECO Fund Due From Other Agencies	
Dr	CR
\$ 30,210,268.00	
	\$ 8,025,000.00
\$ 22,185,268.00	

Decrease Due From Other Agency

PECO Fund Deferred Inflow of Resources	
Dr	CR
	\$ 30,210,268.00
\$ 8,025,000.00	
	\$ 22,185,268.00

Decrease DIR

PECO Fund State Revenue	
Dr	CR
	\$ 8,025,000.00
	\$ 8,025,000.00

Increase State Revenue

# Cash Draw Request at Year End

RETURN OEF 442 TO:  
 FIXED CAPITAL OUTLAY OFFICE  
 FINANCE AND OPERATIONS  
 ROOM 1222  
 TALLAHASSEE, FLORIDA 32399  
 OR EMAIL TO: [askfco@fldoe.org](mailto:askfco@fldoe.org)

FLORIDA DEPARTMENT OF EDUCATION  
 OEF ACCOUNTING INFORMATION SYSTEM  
 'DOE PROJECT DISBURSEMENT REPORT AS OF \_\_/\_\_/\_\_  
 TO BE RETURNED BY \_\_/\_\_/\_\_  
 FULLY EXPENDED RECORDS BYPASSED

AGENCY ??? Agency Name ??????

Appr Fiscal Year	Proj Div	Code	Project Name	OEF			LOCAL (based on the most current local information available)			
				Current Appropriation	Authorized Encumbrance	Present Disbursement	Local Encumbrance to Date	Interest Earned LTD	Life to Date Expenditures	Estimated Expenditures next 30 days
FUND 00 CONSTITUTIONAL										
<i>Example</i>	2425	31	A408 LaBelle High School	30,210,267.00	30,210,267.00	8,025,000.00	30,210,267.00	0.00	15,450,000.00	
FUND 00 TOTAL				\$ 30,210,267.00	\$ 30,210,267.00	\$ 8,025,000.00	\$ 30,210,267.00	\$ -	\$ 15,450,000.00	\$ -
FUND ??										
FUND ?? TOTAL				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AGENCY TOTAL				\$ 30,210,267.00	\$ 30,210,267.00	\$ 8,025,000.00	\$ 30,210,267.00	\$ -	\$ 15,450,000.00	\$ -

AUTHORIZING SIGNATURE: \_\_\_\_\_ DATE: 6/5/2026 9:16  
 THE ABOVE SIGNATURE CERTIFIES THAT EXPENDITURES LISTED ABOVE COMPLY WITH PROVISIONS OF SECTIONS 1013.65(3), FLORIDA STATUTES.

Has this request has been entered online? Yes [ ] No [ ]

Your agencies reported cash on hand (COH) is \$(7,425,000.00)  
 This draw request is \$ 7,425,000.00

# Record Cash Received After FYE

## Step 4 - Receipt of Cash - After FYE

PECO Fund	
Deferred Inflow of Resources	
Dr	CR
	\$ 30,210,268.00
\$ 8,025,000.00	
\$ 7,425,000.00	
	\$ 14,760,268.00

**Decrease DIR**

PECO Fund	
State Revenue	
Dr	CR
	\$ 8,025,000.00
	\$ 7,425,000.00
	\$ 15,450,000.00

**Increase State Revenue**

# Recognition of the Special Facilities Payback

**Special Facilities Construction Account Reconciliation  
Hendry County School District  
Project: LaBelle High**

Local Participation Requirement							
Time Period (MM/YY)	1.5 Mills		Motor Vehicle License Revenue (MVLRL)		Public Education Capital Outlay (PECO)		Totals
	Millage	Local Interest Earned	MVLRL Flow Through and Interest	Local Interest Earned	Allocated by Office of Educational Facilities (OEF) Project A500	Local Interest Earned	
07/24-06/25	7,088,209.20	470,384.81	318,206.22	108,950.89			7,985,751.12
07/25-06/26	7,801,132.32	484,496.35	327,752.41	112,219.42			8,725,600.49
07/26-06/27	8,156,265.27	499,031.24	337,584.98	115,586.00			9,108,467.49
Subtotals	23,045,606.79	1,453,912.41	983,543.61	336,756.31	-	-	25,819,819.11

Appropriations	
2024-25	30,210,267.00
2025-26	30,210,267.00
2026-27	30,210,267.00
Total Appropriation	90,630,801.00
Less Local Participation Requirement	(25,819,819.11)
Adjusted SFCA Appropriation Balance	64,810,981.89
Less SFCA Disbursed as of	(15,450,000.00)
Difference (Refund this amount if negative)	49,360,981.89

# Recording Other Financing Sources for the Special Facilities Payback

## Step 5 - Year-End Adjustment for OFS

PECO Fund	
Other Financing Sources	
Dr	CR
	\$ 15,450,000.00
	\$ 15,450,000.00

PECO Fund	
State Revenue	
Dr	CR
	\$ 8,025,000.00
	\$ 7,425,000.00
\$ 15,450,000.00	
	\$ -

# Recording the Long-Term Liability for the Special Facilities Payback

## Step 6 - Year-End Adjustment for Government Wide Statements

Government-Wide Statements Other Financing Sources		Government-Wide Statements Special PECO Advance Payable	
Dr	CR	Dr	CR
	\$ 15,450,000.00		\$ 15,450,000.00
\$ 15,450,000.00			
	\$ -		\$ 15,450,000.00

To Recognize the Special Facilities Payback

# Reclassifying Deferred Inflow of Resources in the Government-Wide Statements

## Step 7 - Year-End Adjustment for Government Wide Statements

Government-Wide Statements	
Deferred Inflow of Resources	
Dr	CR
	\$ 14,760,268.00
\$ 14,760,268.00	
	\$ -

Government-Wide Statements	
State Revenue	
Dr	CR
	\$ 14,760,268.00
	\$ 14,760,268.00

To Recognize the Full-Accrual of State Revenue if the District is reporting a DIR in the Capital Fund

# Special Facilities Payback

## Hendry County School District Project: LaBelle High

Local Participation Requirement							
Time Period (MM/YY)	1.5 Mills		Motor Vehicle License Revenue (MVLRL)		Public Education Capital Outlay (PECO)		Totals
	Millage	Local Interest Earned	MVLRL Flow Through and Interest	Local Interest Earned	Allocated by Office of Educational Facilities (OEF) Project A500	Local Interest Earned	
07/24-06/25	7,088,209.20	470,384.81	318,206.22	108,950.89			7,985,751.12
07/25-06/26	7,801,132.32	484,496.35	327,752.41	112,219.42			8,725,600.49
07/26-06/27	8,156,265.27	499,031.24	337,584.98	115,586.00			9,108,467.49
Subtotals	23,045,606.79	1,453,912.41	983,543.61	336,756.31	-	-	25,819,819.11

First Method	
Appropriations	
2024-25	30,210,267.00
2025-26	30,210,267.00
2026-27	30,210,267.00
Total Appropriation	90,630,801.00
Less Local Participation Requirement	(25,819,819.11)
Adjusted SFCA Appropriation Balance	64,810,981.89
Less SFCA Disbursed as of	(64,810,981.89)
Difference (Refund this amount if negative)	0.00

Second Method	
Appropriations	
2024-25	30,210,267.00
2025-26	30,210,267.00
2026-27	30,210,267.00
Total Appropriation	90,630,801.00
Less Local Participation Requirement	(25,819,819.11)
Adjusted SFCA Appropriation Balance	64,810,981.89
Less SFCA Disbursed as of	(90,630,801.00)
Difference (Refund this amount if negative)	(25,819,819.11)

# Special Facilities Payback -First Method

## First Method - Step 1- Special Facilities Payback

PECO Fund Due From Other Agencies		PECO Fund Other Financing Sources	
Dr	CR	Dr	CR
\$ 25,819,981.89	\$ 25,819,981.89	\$ 25,819,981.89	
	\$ -	\$ 25,819,981.89	

## First Method -Step 2 - Year-End Adjustment for Government Wide Statements

Government-Wide Statements Other Financing Sources		Government-Wide Statements Special PECO Advance Payable	
Dr	CR	Dr	CR
\$ 25,819,981.89	\$ 25,819,981.89	\$ 25,819,981.89	\$ 25,819,981.89
	\$ -	\$ -	\$ -

# Special Facilities Payback -Second Method

## Second Method - Step 1 - Special Facilities Payback

CO&DS and LCIF Fund Debt Service - Princiapal		CO&DS and LCIF Fund Cash	
Dr	CR	Dr	CR
\$ 25,819,981.89			\$ 25,819,981.89
\$ 25,819,981.89			\$ 25,819,981.89

## Second Method -Step 2 - Year-End Adjustment for Government Wide Statements

CO&DS and LCIF Fund Debt Service - Princiapal		Government-Wide Statements Special PECO Advance Payable	
Dr	CR	Dr	CR
\$ 25,819,981.89	\$ 25,819,981.89	\$ 25,819,981.89	\$ 25,819,981.89
\$	-	\$	-

Questions?