Chapter 3

Revenue Accounts

This chapter provides revenue account numbers and related definitions.

3100  **Federal Direct.** Revenues received by the school district directly from the federal government.

3120  **Federal Impact Funds.** Funds provided to the school district as non-earmarked funds to be used for the support of the total school program when increased enrollment is attributable to federally connected activities.

3121  **Federal Impact, Current Operations.** These are non-earmarked funds, accounted for through the district school fund, to be used for the support of the total school program. A school district may qualify for revenue from this source during any fiscal year when minimum conditions are met. In order to be eligible, at least 3 percent of the total average daily attendance (K-12) must result from students who have a parent employed on an eligible federally owned property within the state of Florida. The parent may be a member of the Armed Forces stationed on such property as a private individual, a civil service employee or an employee of a contractor working on this property. Application forms and instructions are available from the Florida Department of Education (FDOE).

3130  **Head Start.** Amounts received directly from the federal government to promote school readiness by enhancing the social and cognitive development of low-income children through the provision of comprehensive health, educational, nutritional, social and other services.

3170  **Workforce Innovation and Opportunity Act.** Amounts received directly from the federal government under the Workforce Innovation and Opportunity Act (WIOA) to help job seekers access employment, education, training and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.

3180  **Community Action Programs.** Funds provided by the federal government for community action programs to meet critical community needs and to help urban and rural communities mobilize their resources to combat poverty (includes volunteer programs).

3190  **Other Federal Direct.** Other amounts received directly from the federal government.

3191  **Reserve Officers Training Corps (ROTC).** Amounts received to assist school districts in establishing ROTC programs.

3192  **Pell Grants.** Direct grants awarded through participating school districts providing need-based awards to low-income students.

3199  **Miscellaneous Federal Direct.** Other sources of federal funding received directly from the U.S. Department of Education and other federal agencies not previously classified.
<table>
<thead>
<tr>
<th>Code</th>
<th>Program Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>3200</td>
<td><strong>Federal Through State and Local.</strong> Revenues from the federal government distributed through the state or an intermediate agency to the school district.</td>
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<tr>
<td>3201</td>
<td><strong>Career and Technical Education.</strong> Grants under the Carl D. Perkins Career and Technical Education Act that provide an increased focus on the academic achievement of career and technical education students while strengthening the connections between secondary and postsecondary education.</td>
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<tr>
<td>3202</td>
<td><strong>Medicaid.</strong> Funds received as reimbursement through the federal Medicaid program.</td>
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<tr>
<td>3220</td>
<td><strong>Workforce Innovation and Opportunity Act.</strong> Amounts received from grants to help job seekers access employment, education, training and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.</td>
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<tr>
<td>3221</td>
<td><strong>Adult General Education.</strong> Funds provided for adult education services to assist adults to become literate and obtain the knowledge, skills and credentials necessary for entering and/or retaining employment; entering into postsecondary education and training; and attaining self-sufficiency, including workplace literacy and family literacy services.</td>
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<tr>
<td>3222</td>
<td><strong>English Literacy and Civics Education.</strong> Funds provided for adult education instruction designed to help individuals of limited English proficiency achieve competence in the English language and civics education.</td>
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<tr>
<td>3223</td>
<td><strong>Adult Migrant Education.</strong> Funds provided to strengthen the ability of eligible migrant and seasonal farmworkers and their families to achieve economic self-sufficiency.</td>
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<tr>
<td>3224</td>
<td><strong>Other WIOA Programs.</strong> Other programs administered under WIOA, including vocational rehabilitation services.</td>
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<tr>
<td>3225</td>
<td><strong>Teacher and Principal Training and Recruiting – Title II, Part A.</strong> Amounts received to increase student academic achievement by improving teacher and principal quality and increasing the number of highly qualified teachers, principals and assistant principals.</td>
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<tr>
<td>3226</td>
<td><strong>Math and Science Partnerships – Title II, Part B.</strong> Funds received to improve the skills of teachers and the quality of instruction in mathematics and science in elementary and secondary schools.</td>
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<tr>
<td>3230</td>
<td><strong>Individuals with Disabilities Education Act (IDEA).</strong> Amounts received from grants for children with disabilities, including preschool children ages 3-5, to provide early intervention, special education and related services.</td>
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<tr>
<td>3240</td>
<td><strong>Elementary and Secondary Education Act – Title I.</strong> Amounts received from Every Student Succeeds Act grants to assist in the education of students who are disadvantaged.</td>
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<tr>
<td>3241</td>
<td><strong>Language Instruction – Title III.</strong> Amounts received from language instruction grants for limited English proficient and immigrant students.</td>
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<tr>
<td>3242</td>
<td><strong>Twenty-First Century Schools – Title IV.</strong> Amounts received from grants for safe and drug-free schools and communities and community learning centers.</td>
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</tbody>
</table>
National Forest Funds. Revenue received from the sale of timber and forest products from a national forest within the boundaries of the county.

National School Lunch Act. Funds, grants-in-aid and other assistance for providing an adequate supply of foods and facilities for the establishment, maintenance, operation and expansion of nonprofit school lunch programs.

School Lunch Reimbursement. Federal reimbursement distributed by the state for lunches served through this program.

School Breakfast Reimbursement. Federal reimbursement distributed by the state for breakfasts served through this program.

Afterschool Snack Reimbursement. Federal reimbursement distributed by the state for snacks served through this program.

Child Care Food Program. Florida Department of Health reimbursements, including afterschool meal and food and milk reimbursements.

USDA-Donated Commodities. This account reflects the fair market value of foods donated by the United States Department of Agriculture (USDA). The school district must record the value of donations in reporting revenues and expenditures. The amount of donations in inventory should be recorded in asset Account 1150, Inventory, and liability Account 2410, Unearned Revenues.

Cash in Lieu of Donated Foods. Amounts received in cash through the donated food program.

Summer Food Service Program. Reimbursement program established to ensure children ages 18 and under continue to receive nutritious meals when school is not in session. This is not a part of the regular school lunch reimbursement program.

Fresh Fruit and Vegetable Program. Federal reimbursement program to introduce school children to a variety of produce that they otherwise might not have the opportunity to sample. The funding allows schools to provide free fresh fruit and vegetables to children throughout the school day.

Other Food Services. Other food service revenues not previously classified.

Federal Through Local. Federal indirect grants distributed to the school district that are passed through a local, regional or interstate intermediate government or agency.

Other Federal Through State. Other federal funds received from state agencies.


Miscellaneous Federal Through State. Other sources of federal indirect revenues that are passed through FDOE and other state agencies not previously classified.
Revenues from State Sources

Florida Education Finance Program (FEFP). Revenue received for current operations under this program. Included with the FEFP are the supplemental academic instruction allocation, the best and brightest teacher and principal allocation, and categorical programs for instructional materials, mental health assistance, turnaround supplemental services, research-based reading instruction, safe schools, student transportation, teachers classroom supply assistance and digital classrooms.

Workforce Development. Amounts received from state-funded programs for adult general education, career certificate, applied technology diploma and apprenticeship programs.

Workforce Development Capitalization Incentive Grant. Grant funds provided by the state to defray the costs associated with the start-up or expansion of workforce development programs.

Workforce Education Performance Incentives. To account for workforce education performance incentives identified in the General Appropriations Act.

Adults With Disabilities. Amounts received from the state to fund programs serving adults with disabilities.

State Auto License, Capital Outlay and Debt Service (CO&DS). Since January 1, 1953, all state appropriations for CO&DS have been secured through the first receipts from the sale of state automobile license tags. The amount is computed pursuant to section 1010.57, Florida Statutes (F.S.). These funds are earmarked for approved CO&DS by the Constitution of the State of Florida and Florida Administrative Code.

CO&DS Distributed. Funds remitted by the state to the school district that are available for approved projects.

CO&DS Withheld for SBE/COBI Bonds. Article XII, section 9 of the Constitution of the State of Florida authorizes the State Board of Education (SBE) to sell bonds and revenue certificates for and on behalf of district school boards. These bonds, when issued, must be retired from a portion of the CO&DS funds available to participating school districts. The state acts as fiscal and paying agent for the school districts and computes the annual requirement for reserves, principal, interest and other debt service items. The debt service requirement is deducted from the school district’s CO&DS funding, and the amounts needed for reporting these items are provided by FDOE.

CO&DS Withheld for Administrative Expenditure. The state acts as paying agent for SBE bonds and plan review. The Constitution of the State of Florida authorizes a minor charge for these services. This is a book entry provided by FDOE after the fiscal year end.

Interest on Undistributed CO&DS. Interest earnings on CO&DS funds held in trust for distribution to school districts in the subsequent fiscal year.

SBE/COBI Bond Interest. Interest earnings from required reserve maintained during the first three years of each SBE bond issue, as provided by the resolution authorizing sale of SBE bonds. The reserve is invested by
the state and each school district is credited with its pro rata share of interest earnings, which will be provided by FDOE.

3335 **Diagnostic and Learning Resources Centers.** Funds for use in promotion of an exceptional child program, which are usually restricted by an approved plan or budget.

3337 **School Breakfast Supplement.** Revenue received for the elementary student breakfast supplement pursuant to ss. 595.405 and 595.406, F.S.

3338 **School Lunch Supplement.** State reimbursement to the school districts for required matching of federal funds.

3341 **Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.).** Sales tax revenue provided to school districts in lieu of amounts previously provided from pari-mutuel wagering.

3342 **State Forest Funds.** Amounts received by those school districts in which a state forest is located.

3343 **State License Tax.** Receipts provided from mobile home licenses in accordance with s. 320.081, F.S.

3344 **District Discretionary Lottery Funds.** Funding allocated from the Educational Enhancement Trust Fund pursuant to appropriation by the legislature.

3350-3372 **State Categorical Programs.**

3355 **Class Size Reduction Operating Funds.** Revenue received in accordance with s. 1011.685, F.S., to be used to reduce class size as required in s. 1003.03, F.S.

3361 **Florida School Recognition Funds.** Funding for the Florida School Recognition Program awarded to schools that sustain high performance or demonstrate substantial improvement in student performance, pursuant to s. 1008.36, F.S.

3363 **Excellent Teaching Program.** Revenue received to fund monetary incentives and bonuses, including the employer’s share of payroll taxes and retirement contributions for teachers who qualify for national board certification in accordance with s. 1012.72, F.S. (Dale Hickam Excellent Teaching Program).

3371 **Voluntary Prekindergarten Program (VPK).** Revenue received for the VPK Program, as provided in s. 1002.53, F.S.

3372 **Preschool Projects.** Programs and initiatives designed to provide funding and services in local communities to children, from birth to 5 years of age, and their families.
Miscellaneous State Revenues. Other amounts received from the state.

Reading Programs. Revenue received for intensive reading programs to improve the reading proficiency of students.

Full-Service Schools Program. Funding received for the continuation and expansion of the Full-Service Schools Program, established jointly with the Florida Department of Health pursuant to s. 402.3026, F.S.

State Through Local. State revenues distributed to the school district that are passed through a local or regional intermediate government or agency.

Public Education Capital Outlay (PECO). Capital outlay funds derived from the Gross Receipts Tax and distributed pursuant to s. 1013.65, F.S., are distributed based upon cash flow needs for projects rather than in a lump sum or annual disbursement. Allocations are initially recorded as deferred revenues, with revenue recognized on issuance of an encumbrance authorization.

Classrooms First Program. Funding provided for the Classrooms First Program pursuant to s. 1013.68, F.S., for the construction, renovation, remodeling, repair or maintenance of educational facilities; or debt service on Classrooms First bonds. Allocations are initially recorded as advanced revenues, with revenue recognized on issuance of an encumbrance authorization.

SMART Schools Small County Assistance Program. Funding provided to small counties for the construction, expansion, repair and renovation of school facilities. This program is a supplement to the Special Facility Construction Account.

Class Size Reduction Capital Outlay. Capital outlay funds received in accordance with s. 1013.735, F.S., Classrooms for Kids Program, and s. 1013.736, F.S., District Effort Recognition Program.

Charter School Capital Outlay Funding. Although capital outlay funds provided to charter schools, pursuant to s. 1013.62, F.S., are capital in nature, the distributions to charter schools are operating in nature. For fund financial accounting, the school district should transfer the charter school capital outlay funds from the capital projects fund to the general fund. Please see Object 794, Charter School Distributions, in chapter 4 for charter school capital outlay distributions.

Other Miscellaneous State Revenues. Other sources of state funding not previously classified, including District Cost Differential supplements.

Revenues From Local Sources.

Taxes. Taxes levied by a school system on the assessed valuation of real and personal property located within the school district and local sales surtaxes levied by referendum. The budgeted tax revenues from the assessed valuation of property must represent at least 96 percent of the yield from the proposed millage (millage × assessed valuation × 96%).
3411 **District School Taxes.** Tax revenue generated from the operating tax millage.

3412 **District Debt Service Taxes.** Amounts from special tax millages levied for the purpose of retiring bonds issued pursuant to ss. 1010.41 through 1010.55, F.S.

3413 **District Local Capital Improvement Tax.** Revenue generated from a tax levy authorized by s. 1011.71(2) and (3), F.S., for the purposes specified by that statute.

3418 **County Local Sales Tax.** Funds received from a capital outlay sales surtax levied through an interlocal agreement by which the surtax is levied under the county’s authority, as provided by s. 212.055(2), F.S.

3419 **School District Local Sales Tax.** Funds received from a capital outlay sales surtax levied under the authority of a district school board, as provided by s. 212.055(6), F.S.

3421 **Tax Redemptions.** Revenue received during the fiscal year from the clerk of the circuit court for tax redemptions and from the sale of lands acquired for delinquent taxes.

3422 **Payment in Lieu of Taxes.** Amounts received from a local housing authority or similar agency in lieu of the payment of taxes.

3423 **Excess Fees.** All excess fees received from the tax collector.

3424 **Tuition.** Amounts received for the education of nonresidents.

3425 **Lease Revenue.** Amounts received from the lease of property owned by the school district. Revenue systematically recognized over the term of the lease, corresponding with a reduction of the deferred inflow.

3430 **Investment Income.** Interest earnings from amounts held in daily balances, savings accounts, time deposits or investments and profit on the sale of investments. Interest or profit should be recorded in the fund that produced the earnings, unless specified otherwise by bond resolution or legal documents. Banking and investment fees directly related to generating revenues should offset investment income. A government is required to stop hedge accounting as soon as the hedge derivative instrument is terminated. The school district must recognize deferred outflows and deferred inflows of resources relating to the hedge derivative instruments as investment income. Termination should be determined based upon the guidance provided in Governmental Accounting Standards Board (GASB) Statement 53, *Accounting and Financial Reporting for Derivative Instruments*, as amended by GASB Statement 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions*.

3431 **Interest on Investments.** Interest earnings on investments in United States Treasury bills, notes, bonds, savings accounts, time certificates of deposit, mortgages or other interest-bearing obligations.

3432 **Gain on Sale of Investments.** The gain realized from the sale of investments (i.e., the excess of sales proceeds over cost or other basis at the date of sale).
3433 Net Increase (Decrease) in the Fair Value of Investments. Recognition of the change in fair value of investments.

3440 Gifts, Grants and Bequests. Amounts received from a philanthropic foundation, private individual or organization or county commission for which no repayment or special service to contributor is expected.

3445 Interest Income – Leases.

3450 Food Service. Revenues received from the sale of meals and other related food service activities, including receipts from other agencies or projects for meals provided under contract to various groups or agencies. The following accounts are provided to further classify the various types of receipts such as breakfast, lunch and milk, as required by approved forms.

3451 Student Lunches.
3452 Student Breakfasts.
3453 Adult Breakfasts/Lunches.
3454 Student and Adult à la Carte Fees.
3455 Student Snacks.
3456 Other Food Sales.

3460 Student Fees. Student fees that are authorized by statute and established by the district school board.

3461 Adult General Education Course Fees. Block tuition collected from adult students for enrollment in adult general education courses, as authorized by s. 1009.22(3), F.S. All funds received from the block tuition shall be used only for adult general education programs.

3462 Postsecondary Career Certificate and Applied Technology Diploma Course Fees. Tuition collected from adult students enrolled in adult postsecondary career and technical education courses, as authorized by proviso in the General Appropriations Act and s. 1009.22, F.S.

3463 Continuing Workforce Education Course Fees. Fees charged pursuant to s. 1009.22(3), F.S., as determined by the district school board. Expenditures for the continuing workforce education program must be fully supported by fees. Also included here are amounts received from agencies other than FDOE or businesses in lieu of fees paid by students.

3464 Capital Improvement Fees. Capital improvement fees collected from students enrolled in postsecondary career and technical education courses pursuant to s. 1009.22(6), F.S.

3465 Postsecondary Lab Fees. Lab fees collected from students enrolled in postsecondary career and technical education or adult general education courses pursuant to s. 1009.22(9), F.S.
Lifelong Learning Fees. Fees for adult noncredit courses defined by s. 1004.02(17), F.S.

GED® Testing Fees. Testing fees collected from candidates who take the GED® test battery or individual exams, including retesting, as authorized in s. 1004.93(4)(a), F.S., and as provided in rule 6A-6.0201, Florida Administrative Code.

Financial Aid Fees. Fees collected from adult students enrolled in postsecondary career and technical education courses authorized by s. 1009.22(5), F.S., and proviso in the General Appropriations Act.

Other Student Fees. Other student fees authorized by statute in s. 1009.22, F.S., and not specified above. Include fees collected for technology authorized by s. 1009.22(7), F.S.

Other Fees. Other fees authorized by statute or established by the district school board.

Preschool Program Fees. Fees charged for preschool programs.

Prekindergarten Early Intervention Fees. Fees charged for prekindergarten early intervention programs.

School-Age Child Care Fees. Fees charged for school-age child care programs.

Other Schools, Courses and Classes Fees. Other student fees.

Operating Revenues. Proprietary fund revenues directly related to the fund’s primary activities. These revenues consist primarily of user charges for goods and services.

Charges for Services. Operating revenues generated by a proprietary fund from rendering services to customers.

Charges for Sales. Operating revenues generated by a proprietary fund from the sale of goods to customers.

Premium Revenue. Operating revenue generated by a proprietary fund from insurance premiums.

Other Operating Revenues. Other operating revenues generated by a proprietary fund not previously classified.

Miscellaneous Local Sources. Other amounts received from local sources.

Bus Fees. Fees received for the use of school buses (except for school activities), including payments from other school districts.

Transportation Services Rendered for School Activities. Amounts received from school internal accounts in payment of transportation costs for school-related activities such as football games, band outings and field trips.

Sale of Junk. Amounts received from the sale of items classified as junk for salvage or recycling.
Receipt of Federal Indirect Cost Rate. Amounts received from federally contracted programs for indirect expenditures when an indirect cost rate has been approved by FDOE.

Other Miscellaneous Local Sources. Other miscellaneous revenues not previously classified. E-rates, rebates and refunds offered by vendors should be reported as miscellaneous local revenue in the fund that generated the e-rate, rebate or refund. Please see Office of Management and Budget (OMB) Circular A-87, Attachment A, section C(4), regarding applicable credits.

Impact Fees. Revenue received from intergovernmental agencies derived from fees assessed for development of real property.

Refunds of Prior Year’s Expenditures.

Collections for Lost, Damaged and Sold Textbooks. Amounts received locally for lost and damaged textbooks and sale of textbooks.

Receipt of Food Service Indirect Costs. Collections from the Food Service Fund for indirect costs.

Other Financing Sources. Increases in the net position other than revenues. Only items identified as other financing sources in authoritative accounting standards may be classified as such. Those items are issuance of long-term debt (face amount and premium), inception of a lease, debt service on demand bonds reported as fund liabilities, sale of capital assets, insurance recoveries and transfers.

Transfers. Nonreciprocal interfund activity represented by the disbursement of cash or goods from one fund within the school district to another fund without an equivalent return and without a requirement for repayment.

Transfers from General Fund. Amounts received from the general fund with no return or requirement for repayment.

Transfers from Debt Service Funds. Amounts received from debt service funds with no return or requirement for repayment.

Transfers from Capital Projects Funds. Amounts received from capital projects funds with no return or requirement for repayment.

Transfers from Special Revenue Funds. Amounts received from special revenue funds with no return or requirement for repayment.

Interfund. Amounts received from one fund by another fund within the same fund type with no return or requirement for repayment.

Transfers from Permanent Funds. Amounts received from permanent funds with no return or requirement for repayment.

Transfers from Internal Service Funds. Amounts received from internal service funds with no return or requirement for repayment.
Transfers from Enterprise Funds. Amounts received from enterprise funds with no return or requirement for repayment.

Face Value of Long-term Debt and Sale of Capital Assets. Increases in current financial resources resulting from the issuance of long-term debt and sale of capital assets.

Issuance of Bonds. The par value from the sale of bonds reported in the Capital Projects Fund. Any accrued interest is used to reduce the interest payable on the issue and should be credited to Accrued Interest Payable in the Debt Service Fund until the first interest payment date following the date of sale. Any premium or discount should be reported separately as either an other financing source or other financing use. See chapter 2 for definitions of bond types.

SBE/COBI Bonds.

District Bonds.

Special Act Bonds.

Motor Vehicle License Revenue Bonds.

Face Value of Refunding Bonds.

Sales Surtax Bonds.

Loans. Proceeds of loans not repaid during the fiscal year in which obtained. See chapter 2 for definitions of loan types.

Sections 1011.14 and 1011.15, F.S., Loans.

Bond Anticipation Loans.

Lease Agreements.

Sale of Capital Assets. Proceeds from sale of capital assets of a school district.

Sale of Land. Proceeds from sale of real property (unimproved).

Sale of Buildings. Proceeds from sale of land and buildings.

Sale of Equipment. Proceeds from sale of equipment.

Loss Recoveries. Amounts received from insurance or other sources as a result of the loss of school district property from fire, theft or other causes.

Insurance Loss Recovery.

Other Loss Recovery.

Proceeds of Lease-Purchase Agreements. Proceeds from the issuance of lease-purchase agreements, including certificates of participation, for the purpose of capital acquisition or construction. Investors buy shares of specified revenues rather than bonds secured by the revenues. Any premium or discount should be reported separately.
as either an other financing source or other financing use. See chapter 2 for definitions of lease-purchase agreement types.

3751 Certificates of Participation (COPS).
3752 Qualified Zone Academy Bonds (QZAB).
3753 Qualified School Construction Bonds (QSCB).
3754 Build America Bonds (BAB).
3755 Refunding Lease-Purchase Agreements.
3759 Other Lease-Purchase Agreements.

3760 Proceeds of Forward Supply Contract. Amounts received at the time of bond refunding representing proceeds from a forward supply contract that provides payment to the bond issuer for future interest to be earned on sinking fund investments that are made between the date of maturity and the date of scheduled interest or principal payments.

3770 Proceeds from Special Facility Construction Account. Funds received from the Special Facility Construction Account, as authorized by s. 1013.64(2), F.S.

3780 Gain on Disposition of Assets. The excess of the financial inflows over the carrying value of the disposed assets.

3790 Premium on Long-Term Debt. The amount of premium received in connection with the issuance of long-term debt. After conversion of the premium for government-wide financial statement presentation, the unamortized premium is included in the carrying amount of the liability. The amortization of the premium increases interest revenues.

3791 Premium on Sale of Bonds.
3792 Premium on Refunding Bonds.
3793 Premium on Lease-Purchase Agreements.
3794 Premium on Refunding Lease-Purchase Agreements.