

# Debt Service Funds

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Debt service funds are used to account for the accumulation of resources and payment of bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

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## **1991 LOS**

To account for payments of the 1991 bonds. Funding is from Local Option Sales Tax revenue.

## **Series 1989**

To account for payments of the 1989 bonds. Funding is from non-ad valorem revenues.

## **Series 1988**

To account for payments of the 1988 bonds. Funding is from non-ad valorem revenues.

## **Series 1999**

To account for payments of the 1999 bonds. Funding is from non-ad valorem revenues

## **Stormwater**

Used to account for debt payments on the Series 1997 Capital Improvement Revenue Bonds.

## **Series 1998A**

To account for debt payments on the 1998A Bond Issue for parks & recreation and library construction.

## **Series 1998B Refunding**

To account for payments of the series 1998B refunding bonds. Funding is from non-ad valorem revenues.

## **Series 1991 Refunding**

To account for payments of the series 1991 refunding bonds. Funding is from non-ad valorem revenues.

## **Series 1993 Refunding**

To account for payments of the 1993 bonds. Funding is from non-ad valorem revenues.

## **Debt Service Funds**

(continued)

### **IDA Road**

To account for payments of the Ida Road indebtedness. Funding is from collections of the Ida Road special assessments.

### **Country Oak**

To account for payments of the Country Oaks indebtedness. Funding is from collections of the Country Oaks special assessments.