

CROSSWALK of Sources & Uses Table to Districts' Standardized Accounting Techniques

Credit

<u>Sources & Uses Table</u>	<u>Fund</u>	<u>Account</u>	<u>(Red Book) Account Name</u>
Proceeds	310	3711	Sale of Bonds - SBE/COBI Bonds
Premium	310	3791	Premium on Sale of Bonds

Debit

<u>Sources & Uses Table</u>	<u>Fund</u>	<u>Account</u>	<u>(Red Book) Account Name</u>
Underwriter's Discount	310	9200/730	Dues and Fees (Issuance costs - underwriter's discount)
Issuance Costs	310	9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)
Net Proceeds for Projects	310	11XX	Cash

** No Accrued Interest on this bond sale since the issuance and delivery date are the same**