

Please return completed form to:
 Florida Department of Education
 Office of Funding and Financial Reporting
 325 W. Gaines St., Room 814
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 OFFICE OF FUNDING AND FINANCIAL REPORTING
 FORM ESE 374
 SCHEDULE OF MATURITIES OF INDEBTEDNESS**
 (Instructions Enclosed)

DISTRICT: _____
 DATE: _____

1. GENERAL INFORMATION:

(A) ORIGINAL ISSUE:

ORIGINAL ISSUE DATE: _____
 PAR AMOUNT: _____
 ISSUANCE COSTS: _____
 PREMIUM (DISCOUNT): _____
 NET PROCEEDS OF BOND SALE: _____
 ACCRUED INTEREST: _____

(B) REFUNDING:

REFUNDING DATE: _____
 PAR AMOUNT: _____
 ISSUANCE COSTS: _____
 PREMIUM (DISCOUNT): _____
 PMTS TO BOND ESCROW AGENT: _____
 CASH RECEIVED (PAID): _____
 ACCRUED INTEREST: _____
 ISSUE(S) REFUNDED: _____
 AMOUNT REFUNDED: _____
 GAIN/(LOSS) ON REFUNDING: _____

(C) PAR VALUE OF BONDS:

(Check "X" Appropriate Box) \$ 1,000
 \$ 500
 Specify Other Amount _____

(D) PRINCIPAL:

DATE OF ANNUAL PAYMENT: _____
 ARE BONDS CALLABLE?
 CALLABLE FEATURE EFFECTIVE DATE: _____

(E) INTEREST:

SEMIANNUAL PAYMENTS DUE _____ AND _____
 PRESENT RATE:
 RATE OF _____ % BEGINS _____
 RATE OF _____ % BEGINS _____
 RATE OF _____ % BEGINS _____
 AVERAGE RATE: _____

2. FUND

(A) **SBE/COBI:** _____
 (B) **SPECIAL ACT:** _____
 (C) **DISTRICT BOND** _____
 (D) **MOTOR VEHICLE:** _____
 (E) **COPS:** _____
 (F) **ARRA:** _____

3. PAYING AGENT _____

4. DEFAULTS (IF THERE IS ANY DEFAULT IN PRINCIPAL OR INTEREST

EXPLAIN: _____

5. SCHEDULE OF MATURITIES:		FUND: _____			
YEAR	BOND NUMBER	PRINCIPAL NOT YET DUE		INTEREST PAYABLE IN FUTURE YEARS	
		ANNUAL PAYMENTS	OUTSTANDING JUNE 30	ANNUAL PAYMENTS	OUTSTANDING JUNE 30
TOTAL					

CERTIFIED TRUE AND CORRECT:

 Signature of District Superintendent

 Date of Signature

SCHEDULE OF MATURITIES OF INDEBTEDNESS

INSTRUCTIONS

This schedule is used when bonds are sold during the fiscal year. A schedule should be completed for each district bond, regardless of whether it is an original bond issue or a refunding issue. The schedule should be completed at the time of the bond sale and forwarded to the following office:

Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

INSTRUCTIONS:

1.(A) ORIGINAL ISSUE.

Enter the following for each original issue: issue date, par amount, issue costs, premium or discount, net proceeds and accrued interest. The par amount should be the face value of the bond and should not be adjusted for any costs, premiums or discounts. The issue costs are those normally associated with a bond issue, such as underwriter fees and administrative costs. The net proceeds should not include the accrued interest received. Accrued interest is not a revenue or an other financing source for fund accounting and should be recorded as a liability in the fund financial statements.

1.(B) REFUNDING.

Enter the following for each refunding of bonds: refunding date, par amount, issue costs, premium or discount, amount paid to bond refunding escrow agent, net proceeds or additional funding paid, accrued interest, original issue refunded, amount refunded and gain or loss on refunding. The par amount should be the face value of the refunding and should not be adjusted for any costs, premiums or discounts. The issue costs are those normally associated with a bond issue, such as underwriter fees and administrative costs. The amount paid to the escrow agent is the cash outlay for the refunding. The original issue refunded is the name of the issue and may be abbreviated like "Series 2001" or "Series 2002A." The amount refunded is usually the callable portion of the original issue and is often not the same as the par amount of the refunding. This is the amount of liability that is relieved from the refunding and is used in the government-wide conversion from the fund financial statements. The gain or loss on refunding is usually the difference between the amount paid to the escrow agent and the liability relieved. Again, this is only used in the government-wide conversion from fund financial statements. Refunding does not always result in relieving the debt of an entire original bond issue, so there may be instances in which the notes to the financial statements may still have to list the non-refunded/non-callable portion of the original issue.

2. FUND.

Enter which funds are to be used in recording each issue. Original issues may be split between both capital projects and debt service funds. For instance, an amount covering the costs of issuance may be reported as other financing sources in a debt service fund, with the remaining par value recorded as other financing sources in the capital projects funds. Since refundings relate to existing debt and are not a source of capital funding, transactions are typically recorded in a debt service fund.

5. SCHEDULE OF MATURITIES.

The fund name should be the full name of the bond issue, such as "State School Bonds, Series 2007A" or "Certificates of Participation, Series 2008B" or "District General Obligation Bonds, Series 2008."

Payments listed for principal and interest during each fiscal year should agree with the amounts for the fiscal year in which these payments will be budgeted and expended in the district's accounting records.

Totals at the bottom of this schedule under the columns headed "OUTSTANDING JUNE 30" should be entered manually.