

SPEND CATEGORY	LEGACY OBJECT CODE
Debt Service - Principal (SC0163)	8100 <u>Debt Service - Principal</u> : Expenditures for payment of principal on general obligation debts.
	8200 <u>Debt Service - Interest</u> : Expenditures for payment of interest on general obligation debts. Interest is considered only the cost of <u>borrowed</u> money.
Debt Service - Reserves (SC0165)	8300 <u>Debt Service - Reserve Requirements</u> : Expenditures for payment of reserve requirements on general obligation debts.
	payment of cost of borrowing money. Common related charges would be attorney fees, bond printing costs, etc.