

## Bond Debt by Major Class – Summary of Activity Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

### 90.40.55.B Bond Debt by Major Class – Summary of Activity Disclosure

**Table 1 - Bond Debt GL's Reconciliation to AFRS**

| Account | Debt Class / GL Code | Beginning Balance from AFRS | DR Retirements | CR New Issues | Calculated Ending Balance | Ending Balance from AFRS | Difference (Must be zero) |
|---------|----------------------|-----------------------------|----------------|---------------|---------------------------|--------------------------|---------------------------|
|         |                      |                             |                |               |                           |                          |                           |
|         |                      |                             |                |               |                           |                          |                           |

If your agency issues General Revenue bonds: Of the June 30 principal amount reported above, what amount is for General Revenue bonds? \$ \_\_\_\_\_

List what types of revenues are considered “general revenues” for the purpose of paying General Revenue debt service (for example student tuition, sales and service revenue, interest):

**Table 2 - Bond Debt Service Schedule**

| Fiscal Year | General Obligation and Other Bonds Payable Principal | General Obligation and Other Bonds Payable Interest | Revenue Bonds Principal | Revenue Bonds Interest |
|-------------|--|---|-------------------------|------------------------|
| 2017        |  |   |                         |                        |
| 2018        |  |   |                         |                        |
| 2019        |  |   |                         |                        |
| 2020        |  |   |                         |                        |
| 2021        |  |   |                         |                        |
| 2022 – 2026 |  |   |                         |                        |
| 2027 - 2031 |  |   |                         |                        |
| 2032 - 2036 |  |   |                         |                        |
| 2037 - 2041 |  |   |                         |                        |
| 2042 - 2046 |  |   |                         |                        |
| 2047 - 2051 |  |   |                         |                        |
| 2052 - 2056 |  |   |                         |                        |
| Total       |  |   |                         |                        |

## Bond Debt by Major Class – Summary of Activity Disclosure - continued

**Table 3 - Reconciliations**

|  |                |
|--|----------------|
| A. The total ending balance in Table 1 must agree to the total principal amount reported in Table 2.   |                |
|  | <b>Amounts</b> |
| Subtotal of ending balances of applicable GL Codes in Table 1:<br>GL Codes 5161/5261 and 5162/5262 and 5167/5267/1667 and<br>5163/5263 and 5164/5264 and 5169/5269 | \$ _____       |
| Principal amount totals reported in Table 2 Debt Service Schedule  | _____          |
| Difference (should be zero)  | \$ _____       |
| If there is a difference, provide an explanation below.  |                |
| _____  |                |
| B. The short-term GL code amounts in AFRS must agree to the principal amount reported in Table 2.  |                |
|  | <b>Amounts</b> |
| GL Codes 5161, 5162, 5163, 5164, 5167, and 5169 (from AFRS)  | \$ _____       |
| Principal amount for the next fiscal year reported in Table 2 Debt Service Schedule  | _____          |
| Difference (should be zero)  | \$ _____       |
| If there is a difference, provide an explanation below.  |                |
| _____  |                |

**Bond Debt by Major Class – Summary of Activity Disclosure** - continued

**Table 4 – Bonds Outstanding – Type and Interest Rate**

| Account | Type of Bond | Low Interest Rate | High Interest Rate |
|---------|--------------|-------------------|--------------------|
|         |              |                   |                    |
|         |              |                   |                    |

**Table 5 – Bonds Authorized but Unissued**

| Account | Purpose | Type of Bond | Authorized but Unissued at June 30 |
|---------|---------|--------------|------------------------------------|
|         |         |              |                                    |
|         |         |              |                                    |

**Table 6 – Reconciliation of Other Bond Related GL Codes to AFRS**

Current year amortization activity should be recorded in GL Codes 6512 or 6593 “Amortization Expense” Subobject WB “Amortization.”

| Account | Debt Class/GL Code | Beginning Balance from AFRS | DR | CR | Calculated Ending Balance | Ending Balance from AFRS | Difference (Must be zero) |
|---------|--------------------|-----------------------------|----|----|---------------------------|--------------------------|---------------------------|
|         |                    |                             |    |    |                           |                          |                           |
|         |                    |                             |    |    |                           |                          |                           |

## Bond Debt by Major Class – Summary of Activity Disclosure - concluded

**Table 7 – Pledged Revenue for Revenue Bonds**

| Account  | Source of Revenue Pledged | Current Year Revenues Pledged (net) | Current Year Debt Service (prin + int) | Future Revenues Pledged (prin + int) | Description of Debt (include year(s) issued) | Purpose of Debt | Ending Year of Commitment |
|--|---------------------------|-------------------------------------|--|--------------------------------------|--|-----------------|---------------------------|
|  |                           |                                     |  |                                      |  |                 |                           |
|  |                           |                                     |  |                                      |  |                 |                           |
| <u>Comments or Notes (including description of "Other"):</u><br><br> |                           |                                     |  |                                      |  |                 |                           |

**Table 8 – Reconciliation of Future Revenue Pledged to Table 2 Bond Debt Service schedule**

|   |          |
|---|----------|
| Revenue bond principal and interest amount totals reported in Table 2 | \$ _____ |
| General revenue bonds reported in Table 1                             | _____    |
| Subtotal  | _____    |
| Future revenue pledged amount from above                              | _____    |
| Difference (should be zero)   | _____    |
| If there is a difference, provide an explanation below:               |          |