

Certificates of Participation Disclosure - Agencies

Agency Code: _____ Agency Title: _____

90.40.45.C Certificates of Participation Disclosure - Agencies

Please complete the following schedule to disclose **all COP activity**, by account, for the fiscal year ended June 30.

The total Beginning Balance, principal paid (Decreases), new COP issues (Increases), and Ending Balance for GL Codes 5173/5273 must agree to the Office of the State Treasurer’s year-end COP report.

For new COPs in Account 999, refer to the reconciliation box below.

For COPs in proprietary fund type accounts the Increases amount should equal the par amount of the new COP.

Reclassifications between long-term and short-term GL codes are to be disregarded and should not be included in the Increases or Decreases columns.

Account Code & Title	Major Class	GL Code	Beginning Balance from AFRS	Decreases	Increases	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)
Total of GLs 5173/5273								

Reconciliation of COP (Certificate of Participation) Revenue Source Codes 0807 and 0854 to the Increases Amount Reported Above		
For Account 999 (General Long-Term Obligations Subsidiary Account) only:		
The credit amount in Account 999 in GL Codes 5173/5273 reported above should equal the sum of the amounts in AFRS in Revenue Source Codes 0807 and 0854 in governmental fund type operating account(s). Reclassifications between long-term and short-term GL codes are to be disregarded and should not be included in the Increases or Decreases columns.		
	Operating Account Code	AFRS Amount
Revenue Source Codes 0807 and 0854		
Account 999 Increases amount reported above		
Difference (should be zero)		
If there is a difference, provide an explanation below:		