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? $____________
- What is the amount of General Revenue bond interest on these 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
2026				
2027				
2028				
2029				
2030				
2031 – 2035				
2036 – 2040				
2041 – 2045				
2046 – 2050				
2051 – 2055				
2056 – 2060				
2061 – 2065				
Total				

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Table 3 - Reconciliations

A. The total ending balance in Table 1 must agree to the total principal amount reported in Table 2.

	Amounts
Subtotal of ending balances of applicable GL Codes in Table 1: GL Codes 5161/5261 and 5162/5262 and 5167/5267/1667 and 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.

	Amounts
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.

Table 4 – Bonds Outstanding – Type and Interest Rate

Account	Type of Bond	Low Interest Rate	High Interest Rate

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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)

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

Comments or Notes (including description of "Other"):

____

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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 bond principal reported in Table 1	
General revenue bond interest	
Subtotal	
Future revenue pledged amount from above	
Difference (should be zero)	$

If there is a difference, provide an explanation below: