

Debt General Disclosure

Agency Code: _____ Agency Title: _____

90.40.55.A Debt General Disclosure

1. a. Are the provisions of federal arbitrage rebate requirements applicable to the bonds your agency reported in this section?

No _____ Yes _____

If yes, please provide the following information:

Calculate and report the estimated rebatable arbitrage profits as of fiscal year-end.

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- b. Did your agency receive communication from the IRS during the fiscal year that adversely affects the tax exempt status of your outstanding debt or noncompliance with arbitrage rules?

No _____ Yes _____

If yes, please provide details:

2. Does your agency have any variable rate demand obligations outstanding as of fiscal year-end?

No _____ Yes _____

If yes, please provide the following information:

- a. Please disclose the terms by which interest rates change for variable-rate debt.

- b. Please disclose the amount outstanding as of fiscal year-end.

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Debt General Disclosure- concluded

3. Does your agency have direct borrowings or placements? (GASB 88)

Specifically, does your agency have:

- Unused lines of credit,
- Debt where assets were pledged as collateral
- Debt Agreements including terms related to significant:
 - Events with default with finance-related consequences
 - Termination events with finance-related consequences, and
 - Subjective acceleration clauses

No _____ Yes _____

If yes, please provide details.

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4. Does your agency have any conduit debt? (GASB 91)

No _____ Yes _____

If yes, please provide the following details:

- A general description of the issuer's conduit debt obligation(s)
- A general description of the issuer's limited commitment(s)
- A general description of the issuer's voluntary commitment(s)
- A general description of the issuer's additional commitment(s), including the legal authority and limits for extending the commitment(s), the length of time of the commitment(s), and any arrangements for recovering payments from the third-party obligor(s), and
- The aggregate outstanding principal amount of all conduit debt obligations that share the same type of commitment(s) at the end of the reporting period

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