

Certificates of Participation (COPs) Disclosure – Office of the State Treasurer

Office of the State Treasurer

Agency Code: 0100 Agency Title: (Bond Retirement and Interest)

90.40.45.D Certificates of Participation Disclosure – Office of the State Treasurer

1. Please disclose the total debt service requirements to maturity for Certificates of Participation as of June 30 as follows:

Fiscal Year	Equipment Principal	Equipment Interest	Real Estate Principal	Real Estate Interest
2024				
2025				
2026				
2027				
2028				
2029 – 2033				
2034 – 2038				
2039 – 2043				
2044 – 2048				
2049 – 2053				
Totals:				

Reconciliation			
GL Code	Entered Amount	AFRS Amount	Difference (Must be zero)
5173			
5273			

2. Are the provisions of the federal arbitrage rebate requirements applicable to any of the COPs reported in this section?

No _____ Yes _____

If yes, calculate and enter the amount of estimated rebatable arbitrage profits as of fiscal year-end. \$ _____

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3. Did you issue a COP refunding this fiscal year?

No _____ Yes _____

If yes, provide the following information:

- a. A **general description of the transaction**, including date new COP was issued, amount of new COP issued, average interest rate of new COP issued, amount of COP refunded, and average interest rate of COP refunded.
- b. The **difference between the cash flows** required to service the old COP and the cash flows required to service the new COP and complete the refunding.
- c. Amount of the **economic gain or loss** resulting from the transaction.

4. Disclose the amount of unspent COP proceeds held in the LGIP for state agencies at June 30.

State Agency	Project	Amount
	Total	