

TOPIC	GAAP REPORTING	SUB-SECTION 27.40.21
SECTION	SUPPLEMENTARY SCHEDULES	ISSUANCE DATE September 2, 2011
SUB-SECTION	CALCULATION OF AMOUNT AVAILABLE FOR THE RETIREMENT OF LONG-TERM DEBT	REVISED - 2019

CALCULATION OF AMOUNT AVAILABLE FOR THE RETIREMENT OF LONG-TERM DEBT

The Calculation of Amount Available for the Retirement of Long-term Debt is prepared to summarize the changes in liabilities reported on the Changes in Long-term Obligations schedule (see section 27.40.20). This schedule is used only in conjunction with governmental funds which collect amounts of money used to repay long-term obligations such as bonds.

Exhibit 27.40.21 contains instructions for completing the schedule.

Exhibit 27.40.21

Form 27.40.21 (Rev. 7/16)

Calculation of Amount Available for Debt Service

Business Area #: Business Area number Business Area Name: Business area name

For the Period Ending: June 30, 20XX

Prepared by: Preparer name

Fund Number	Fund number that reports the assets held for debt reduction			
Bond Issue or Other Debt	Title of bond issue or other debt			Total
Debt Outstanding At Year End	Amount of debt outstanding at current year end			Line total

Include Any Assets Held For Reduction of Debt:

	GAAP Ending balance for each account indicated				Total for
					each line
Cash In Treasury					
Interest Receivable					
Non-Revolving Notes Receivable, Current Portion					-
Non-Revolving Loans Receivable, Current Portion					-
Other _____					-
_____					-
_____					-
Total Amount Available, End of Year	Column Totals				

Note: The total amount available, end of year must equal the amount in account 37800000 Fund Balance Restricted - Debt Service