

Bond Sales Disclosure

Agency Code: _____ Agency Title: _____

90.40.55.C Bond Sales Disclosure

Instructions: Complete this form after you complete the Bond Debt by Major Class disclosure form.

1. Bond Sales

Did your agency **issue bonds** this fiscal year (July 1 to June 30)?

No Yes

If yes, provide the following information by account and bond issue series. If no, continue to questions 2 and 3.

A. Proprietary Type Accounts

Account the Bonds were recorded in AFRS	Bond issue series name	Bond delivery date	Type of Bond	Is it a Refunding Bond?	Is it a Taxable Bond?	Purpose of the Bonds	Par amount of the Bond series per the official statement	Amount reported as a New Issue (CR) in the Bond Debt by Major Class disclosure form	Difference (should be zero)	Increase (credit) in AFRS in Bond GLs 516x, 526x, 1667	Difference	Comment
522	2015A	10/1/2015	Pledged Revenue	No	No	Student Housing	1,000,000					
522	2016B	2/1/2016	Pledged Revenue	No	No	Student athletic facility	5,000,000					
						Subtotal 522	6,000,000	(6,000,000)	0	(6,002,000)	(2,000)	Due to ST/LT reclass
						Agency Total	6,000,000	(6,000,000)	0	(6,002,000)	(2,000)	

B. Governmental Type Accounts

Account the Bonds were recorded in AFRS	Bond issue series name	Bond delivery date	Type of Bond	Is it a Refunding Bond?	Is it a Taxable Bond?	Purpose of the Bonds	Par amount of the Bond series per the official statement	Bond Proceeds amount(s) reported in AFRS in revenue source codes 0859, 0860, 0864, 0865	Difference (should be zero)	Amount reported in Account 999 as a New Issue (CR) in the Bond Debt by Major Class disclosure form	Difference
252	2015C	9/1/2015	General Revenue	No	No	Housing & dining bonds	8,000,000				
252	R2016D	4/1/2016	Pledged Revenue	Yes	No	To refund housing & dining bonds	7,500,000				
						Subtotal 252	15,500,000	(15,500,000)	0		
						Agency Total	15,500,000	(15,500,000)	0	(15,500,000)	0

	Bond series Premium/ (Discount)	Premium/Discount reported in AFRS in Revenue Source codes 0858, 0856, 0862, 0863	Difference (should be zero)	Comment
2015C	900,000			Agency comment
R2016D	512,500			Agency comment
Subtotal 252	1,412,500	(1,412,500)	0	
Agency Total	1,412,500	(1,412,500)	0	

C. Refunding Bonds – additional information needed

New Bond issue

New Bond issue series name	Bond delivery date	Type of Bond	Purpose of the Bonds	New Bond series par amount per the official statement	Average interest rate of the New Bonds
R2016D	4/1/2016	Pledged Revenue	To refund housing & dining bonds	7,500,000	4.10

Old Bond issue

Par amount of the Old Bond being refunded (paid off)	Type of Bond	Purpose of the Old Bonds	Average interest rate of the Old Bonds
8,500,000	Pledged Revenue	Housing & dining	6.25

Refunding Results

Gross debt service savings/ (loss)	Savings will be over how many years	Economic gain/ (loss)	Comment
1,500,000	12	1,200,000	Agency comment

2. Defeased bonds outstanding at year end

In all periods following an advance refunding for which debt defeased in substance remains outstanding, the amount of that debt outstanding at June 30 should be disclosed. If your agency has performed your own bond debt refundings (not through OST), disclose this amount at June 30.

\$ _____

3. Bonds issued subsequent to year end

Did your agency issue bonds, or do you anticipate issuing bonds, in the period between July 1 and December 31 of the current fiscal year?

No Yes

If yes, provide the following information.

Bond issue series name, if issued	Bond delivery date or estimated date	Type of Bond	Is it a Refunding Bond?	Is it a Taxable Bond?	Purpose of the Bonds	Par amount of the Bond series per the official statement or estimated amount if unissued	Comment
2016C	11/1/2016	General Revenue	No	No	Bookstore renovation	5,000,000	Agency comment