

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 your agency did not issue bonds this FY but question 1A or 1B prefills with AFRS data, input an explanation in the "Comment" field.

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 | 2021A | 10/1/2021 | Pledged Revenue | No | No | Student Housing | 1,000,000 | | | | | |
| 522 | 2022B | 2/1/2022 | 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 | 2021C | 9/1/2021 | General Revenue | No | No | Housing & dining bonds | 8,000,000 | | | | |
| 252 | R2022D | 4/1/2022 | 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 |
|--------------|---------------------------------|--|-----------------------------|----------------|
| 2021C | 900,000 | | | Agency comment |
| R2022D | 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

| Account the Bonds were recorded in AFRS | New Bond issue series name | Bond delivery date | Type of Bond | Purpose of the Bonds | New Bond series par amount per the official statement | Interest rate of the New Bonds |
|---|----------------------------|--------------------|-----------------|----------------------------------|---|--------------------------------|
| 252 | R2022D | 4/1/2022 | 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 | 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

- a. If applicable, in all periods following an advance refunding for which debt defeased in-substance, remains outstanding, regardless of how the cash and monetary assets were acquired, 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.

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- b. If applicable, in the period in which debt is defeased in-substance, regardless of how the cash and monetary assets were acquired, disclose the amount for which essentially risk-free monetary assets were substituted for not essentially risk-free monetary assets.

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- c. During the current fiscal year, did your agency place cash and other monetary assets acquired with only existing resources with an escrow agent in a trust for an in-substance defeasance?

No Yes

If yes, provide the following information:

1. The difference between the reacquisition price and the net carrying amount of the debt, together with any deferred outflows of resources or deferring inflows of resources from prior refundings.
 2. A general description of the transaction including: the amount of the debt, the amount of cash and other monetary asset acquired with existing resources placed with an escrow agent, the reasons for the defeasance, the cash flows required to service the defeased debt.
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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 |
|-----------------------------------|--------------------------------------|------------------------|-------------------------|-----------------------|-----------------------------|--|-----------------------|
| <i>2022C</i> | <i>11/1/2022</i> | <i>General Revenue</i> | <i>No</i> | <i>No</i> | <i>Bookstore renovation</i> | <i>5,000,000</i> | <i>Agency comment</i> |