



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Mike Foley  
State Auditor

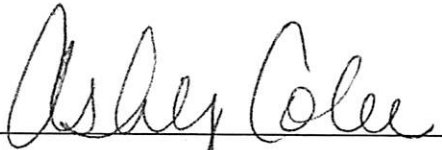
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STATE OF NEBRASKA  
OFFICE OF THE AUDITOR OF PUBLIC ACCOUNTS

September 21, 2012

The office of the Auditor of Public Accounts of the State of Nebraska is in receipt of the bond issuance documents for Sanitary & Improvement District No. 458 of Douglas County, Nebraska, General Obligation Refunding Bonds, Series 2012. These documents have been filed pursuant to the requirements of Neb. Rev. Stat. § 10-140 (Reissue 2007).

(SEAL)

  
\_\_\_\_\_  
Ashley Colee, Bond Registrar

## MEMO OF BOND FOR REGISTRATION

Office of Auditor of Public Accounts  
Attn: Ms. Ashley Colee  
P.O. Box 98917  
State Capitol, Room 2303  
Lincoln, NE 68509



RE: \$2,425,000 Douglas County, Nebraska  
of Sanitary and Improvement District No. 458  
General Obligation Refunding Bonds, Series 2012

Dear Jammie

Pursuant to a resolution passed and approved by the Board of Trustees of Sanitary and Improvement District No. 458 of Douglas County, Nebraska, the District is issuing its \$2,425,000 of General Obligation Refunding Bonds, Series 2012, dated October 15, 2012. All of the Series 2012 Bonds of this issue are being issued in fully registered form pursuant to Section 10-135, R.R.S. 1943, as amended. Pursuant to Section 10-140, R.R.S. 1943, as amended, said Bonds may be registered without having a certificate of the State Auditor endorsed on each Bond. The following information is hereby provided for purposes of the registration of said Bonds in the office of the Auditor of Public Accounts of the State of Nebraska:

1. Date of original issue of said Bonds is October 15, 2012.
2. The Series 2012 Bonds are General Obligation Refunding Bonds issued pursuant to Section 10-615 and Sections 31-727 to 31-785, inclusive, R.R.S. Neb. 1943, as amended, and are being issued in fully registered form.
3. The Series 2012 Bonds will be numbered from 1 upwards in the order of their issuance as originally issued.
4. The Series 2012 Bonds are being issued in denomination of \$5,000 or in integral multiples thereof.
5. The Series 2012 Bonds mature and bear interest as shown on the attached pages from the Bond Resolution.
6. Interest is payable semiannually on April 15 and October 15 of each year.
7. Bankers Trust Company, Des Moines, Iowa, has been designated by the District as Paying Agent and Registrar. Payments are to be made by check or draft mailed by said Paying Agent and Registrar to each registered owner at said registered owner's registered address as shown on the books of registration maintained by said Paying Agent and Registrar. Interest due at maturity or upon call for redemption prior to maturity is payable in the same manner as the principal.

8. The principal of the Series 2012 Bonds is payable in accordance with the pages attached, which also show the redemption provisions.
9. The principal of the Series 2012 Bonds is payable on presentation and surrender at the principal banking office of the Paying Agent and Registrar.
10. The Series 2012 Bonds are being issued to provide funds for the purpose of redeeming the Outstanding Series 2006 Bonds of the District and to pay certain costs of issuance of this bond issue.

Please acknowledge the registration of the above Bonds in the appropriate form attached on a copy of this letter. A true and correct copy of the Bond Resolution authorizing the Series 2012 Bonds is tendered herewith to the Auditor of Public Accounts.

  
District Clerk

**Cost of Bond Issuance**  
**\$2,425,000**  
**Sanitary and Improvement District No. 458**  
**of Douglas County, Nebraska**  
**General Obligation Refunding Bonds, Series 2012**  
**Dated: October 15, 2012**

	<u>Paid from Bond Proceeds</u>	<u>Paid from Other Issuer Funds</u>
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1. <b>Underwriter's Fee</b> (including expenses, management fee and Underwriter's discount) <u>Ameritas Investment Corp.</u>	\$ <u>121,250.00</u>	\$ <u>                    </u>
<hr/>		
2. <b>Bond Counsel</b> Name: <u>Baird Holm LLP</u>	\$ <u>                    </u>	\$ <u>9,700.00</u>
3. <b>Other Counsel</b> (eg. underwriter's counsel, special counsel, etc. please specify type, if any): Name & Type: <u>Ronald W. Hunter, Issuer's</u>	\$ <u>                    </u>	\$ <u>6,062.50</u>
Name & Type: <u>Kutak Rock LLP, Underwriter's</u>	\$ <u>Part of 1</u>	\$ <u>                    </u>
4. <b>Registration Fees</b> (eg. PSA fees, CUSIP fees, DTC fees)	\$ <u>Part of 1</u>	\$ <u>                    </u>
5. <b>Trustee Fees</b> (eg. opening trustee fee, paying agent fee)	\$ <u>                    </u>	\$ <u>200.00</u>
6. <b>Other costs</b> (eg. printing costs, publication fees, cash flow fees, travel expenses, other professional fees, if any, etc.)	\$ <u>                    </u>	\$ <u>                    </u>
<b>TOTAL</b>	\$ <u>121,250.00</u>	\$ <u>15,962.50</u>

# Information Return for Tax-Exempt Governmental Obligations

► Under Internal Revenue Code section 149(e)

► See separate instructions.

Caution: If the issue price is under \$100,000, use Form 8038-GC.

OMB No. 1545-0720

## Part I Reporting Authority

If Amended Return, check here ☐

1 Issuer's name <b>Sanitary and Improvement District No. 458 of Douglas County, Nebraska</b>		2 Issuer's employer identification number (EIN) <b>47 0844357</b>
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) <b>Ronald W. Hunter</b>		3b Telephone number of other person shown on 3a <b>402-397-6965</b>
4 Number and street (or P.O. box if mail is not delivered to street address) <b>11605 Arbor Street</b>	Room/suite <b>104</b>	5 Report number (For IRS Use Only) <b>3</b>
6 City, town, or post office, state, and ZIP code <b>Omaha, NE 68144</b>		7 Date of issue <b>10/16/2012</b>
8 Name of issue <b>General Obligation Refunding Bonds Series 2012</b>		9 CUSIP number <b>25932PAP9</b>
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) <b>Andrew Sibbernson, Clerk</b>		10b Telephone number of officer or other employee shown on 10a <b>402-397-6965</b>

## Part II Type of Issue (enter the issue price). See the instructions and attach schedule.

11 Education	11		
12 Health and hospital	12		
13 Transportation	13		
14 Public safety	14		
15 Environment (including sewage bonds)	15		
16 Housing	16		
17 Utilities	17		
18 Other. Describe ► Various Public Improvements	18	2,425,000	00
19 If obligations are TANS or RANs, check only box 19a			
If obligations are BANs, check only box 19b			
20 If obligations are in the form of a lease or installment sale, check box			

## Part III Description of Obligations. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	10/15/2026	\$ 2,425,000.00	\$ 2,425,000.00	8.121 years	2.7418 %

## Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22 Proceeds used for accrued interest	22	162	69
23 Issue price of entire issue (enter amount from line 21, column (b))	23	2,425,000	00
24 Proceeds used for bond issuance costs (including underwriters' discount)	24	121,250	00
25 Proceeds used for credit enhancement	25	0	00
26 Proceeds allocated to reasonably required reserve or replacement fund	26	0	00
27 Proceeds used to currently refund prior issues	27	2,303,750	00
28 Proceeds used to advance refund prior issues	28	0	00
29 Total (add lines 24 through 28)	29	2,425,000	00
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30	0	00

## Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31 Enter the remaining weighted average maturity of the bonds to be currently refunded	7.732	years
32 Enter the remaining weighted average maturity of the bonds to be advance refunded	N/A	years
33 Enter the last date on which the refunded bonds will be called (MM/DD/YYYY)	10/16/2012	
34 Enter the date(s) the refunded bonds were issued (MM/DD/YYYY)	03/15/2006	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63773S

Form **8038-G** (Rev. 9-2011)

**Part VI Miscellaneous**

- 35** Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) . . . . . **35**
- 36a** Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions) . . . . . **36a**
- b** Enter the final maturity date of the GIC ▶ \_\_\_\_\_
- c** Enter the name of the GIC provider ▶ \_\_\_\_\_
- 37** Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units . . . . . **37**
- 38a** If this issue is a loan made from the proceeds of another tax-exempt issue, check box ☐ and enter the following information:
- b** Enter the date of the master pool obligation ▶ \_\_\_\_\_
- c** Enter the EIN of the issuer of the master pool obligation ▶ \_\_\_\_\_
- d** Enter the name of the issuer of the master pool obligation ▶ \_\_\_\_\_
- 39** If the issuer has designated the issue under section 265(b)(3)(B)(i)(iii) (small issuer exception), check box . . . . . ☒
- 40** If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box . . . . . ☐
- 41a** If the issuer has identified a hedge, check here ☐ and enter the following information:
- b** Name of hedge provider ▶ \_\_\_\_\_
- c** Type of hedge ▶ \_\_\_\_\_
- d** Term of hedge ▶ \_\_\_\_\_
- 42** If the issuer has superintegrated the hedge, check box . . . . . ☐
- 43** If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box . . . . . ☒
- 44** If the issuer has established written procedures to monitor the requirements of section 148, check box . . . . . ☒
- 45a** If some portion of the proceeds was used to reimburse expenditures, check here ☐ and enter the amount of reimbursement . . . . . ▶ \_\_\_\_\_
- b** Enter the date the official intent was adopted ▶ \_\_\_\_\_

**Signature and Consent**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

Signature of issuer's authorized representative

Date

Mark Livingston, Chairman

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name

Charles J. Addy

Preparer's signature

Date

10/16/12

Check ☐ if self-employed

PTIN

P01080883

Firm's name ▶ Baird Holm LLP

Firm's EIN ▶ 47-0389074

Firm's address ▶ 1500 Woodmen Tower, 1700 Farnam Street, Omaha, Nebraska 68102

Phone no. 402-344-0500