



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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STATE OF NEBRASKA
OFFICE OF THE AUDITOR OF PUBLIC ACCOUNTS

January 29, 2013

The office of the Auditor of Public Accounts of the State of Nebraska is in receipt of the bond issuance documents for Village of Coleridge, Nebraska, General Obligation Refunding Bonds, Series 2013. These documents have been filed pursuant to the requirements of Neb. Rev. Stat. § 10-140 (Reissue 2007).

(SEAL)

Alicia Feist, Bond Registrar

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Please file the following information in your office as required pursuant to Section 10-140, R.R.S. Neb. 2012, as amended. Please confirm filing in writing.

State Auditor of Public Accounts
Capitol Building, Suite 2303
P.O. Box 98917
Lincoln, NE 68509



From:

Ms. Joey Allen, Administrative Assistant
Ameritas Investment Corp.
440 Regency Parkway Drive, Suite 222
Omaha, NE 68114

FILING INFORMATION

- a) Name of Underwriter: Ameritas Investment Corp.
- b) Name of Issuer: Village of Coleridge, Nebraska
- c) Title or Designation of Bonds: General Obligation Refunding Bonds, Series 2013
- d) Date of Bonds: February 15, 2013
- e) Principal Amount of Bonds Initially Issued: \$950,000
- f) Dates of maturity of principal and amounts of principal maturing on such dates: Shown on the attached schedule
- g) Interest rates and the dates payable: Shown on the attached schedule
- h) Paying Agent and Registrar: Village Treasurer, Coleridge, Nebraska
- i) Principal purpose for which bonds issued:

Paying the bonded debt of the Village on its General Obligation Nursing Home Bonds, dated February 15, 2008, in the outstanding amount of \$935,000, which bonds have been called for payment on February 15, 2013.

- j) A copy of IRS Form 8038-G as proposed to be filed with the IRS is attached hereto.
- k) Costs of issuance are shown on the attached form.

Coleridge, Nebraska
GO Refunding Bonds
\$950,000 – 2-15-13

COST OF BOND ISSUANCE

| <u>Cost Item</u> | <u>Paid From Bond Proceeds</u> | <u>Paid From Other Issuer Funds</u> |
|--|------------------------------------|---|
| 1. Underwriter's Fee (including expenses, management fee and underwriter's discount) | | |
| Name of Underwriter: Ameritas Investment Corp. | \$14,250.00 | |
| 2. Bond Counsel; Rembolt Ludtke LLP | Included in Underwriting | |
| 3. Other Counsel (eg. underwriter's counsel, special counsel, etc. please specify type): | N/A | |
| 4. Financial Advisor Fee: | N/A | |
| 5. Rating Agency Fee: | N/A | |
| 6. Bond Insurance/Credit Enhancement Fee: | N/A | |
| 7. Registration Fees (eg MSRB fees, CUSIP fees) | Included in Underwriting | |
| 8. Trustee Fees (eg. opening trustee fee, escrow agent fee, paying agent fee). | N/A | |
| 9. Other Costs (eg. printing costs, publication fees, cash flow fees, travel expenses, other professional fees, if any, etc.) | Included in Underwriting | |
| Total (1 through 9) | <u>\$14,250.00</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 <input type="checkbox"/> |
| 1 Issuer's name Village of Coleridge | | 2 Issuer's employer identification number (EIN) 47-0534416 |
| 3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) | | 3b Telephone number of other person shown on 3a |
| 4 Number and street (or P.O. box if mail is not delivered to street address) P.O. Box 276 | Room/suite | 5 Report number (For IRS Use Only) 3 |
| 6 City, town, or post office, state, and ZIP code Coleridge, Nebraska 68726-0116 | | 7 Date of issue February 15, 2013 |
| 8 Name of issue General Obligation Refunding Bonds, Series 2013 | | 9 CUSIP number 193733 EN8 |
| 10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) Sharon Anderson, Village Clerk | | 10b Telephone number of officer or other employee shown on 10a 402-283-4464 |

| | | |
|---|----|--------------------------|
| Part II Type of Issue (enter the issue price). See the instructions and attach schedule. | | |
| 11 Education | 11 | |
| 12 Health and hospital | 12 | \$950,000 00 |
| 13 Transportation | 13 | |
| 14 Public safety | 14 | |
| 15 Environment (including sewage bonds) | 15 | |
| 16 Housing | 16 | |
| 17 Utilities | 17 | |
| 18 Other. Describe ► | 18 | |
| 19 If obligations are TANs or RANs, check only box 19a | | <input type="checkbox"/> |
| If obligations are BANs, check only box 19b | | <input type="checkbox"/> |
| 20 If obligations are in the form of a lease or installment sale, check box | | <input type="checkbox"/> |

| 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 | 02/15/2033 | \$ 950,000 | \$ 950,000 | 11.632 years | 3.2255816 % |

| | | | | | |
|--|--|----|-----------|----|--|
| Part IV Uses of Proceeds of Bond Issue (including underwriters' discount) | | | | | |
| 22 | Proceeds used for accrued interest | 22 | \$0 | 00 | |
| 23 | Issue price of entire issue (enter amount from line 21, column (b)) | 23 | \$950,000 | 00 | |
| 24 | Proceeds used for bond issuance costs (including underwriters' discount) | 24 | \$14,250 | 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 | \$933,750 | 00 | |
| 28 | Proceeds used to advance refund prior issues | 28 | 0 | 00 | |
| 29 | Total (add lines 24 through 28) | 29 | \$950,000 | 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 | 9.246 years |
| 32 | Enter the remaining weighted average maturity of the bonds to be advance refunded | NA years |
| 33 | Enter the last date on which the refunded bonds will be called (MM/DD/YYYY) | 02/15/2013 |
| 34 | Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY) | 02/15/2008 |

Part VI Miscellaneous

| | | | |
|------------|--|------------|-------------------------------------|
| 35 | Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) | 35 | None |
| 36a | Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions) | 36a | None |
| | 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 | None |
| 38a | If this issue is a loan made from the proceeds of another tax-exempt issue, check box <input type="checkbox"/> 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 | | <input checked="" type="checkbox"/> |
| 40 | If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box | | <input type="checkbox"/> |
| 41a | If the issuer has identified a hedge, check here <input type="checkbox"/> 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 | | <input type="checkbox"/> |
| 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 | | <input checked="" type="checkbox"/> |
| 44 | If the issuer has established written procedures to monitor the requirements of section 148, check box | | <input checked="" type="checkbox"/> |
| 45a | If some portion of the proceeds was used to reimburse expenditures, check here <input type="checkbox"/> 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 | ▶ Sharon Anderson, Village Clerk Type or print name and title | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed PTIN |
| | Firm's name ▶ | Firm's EIN ▶ | | |
| | Firm's address ▶ | Phone no. | | |

VILLAGE OF COLERIDGE, NEBRASKA
GENERAL OBLIGATION REFUNDING BONDS,
SERIES 2013
\$950,000 - DATED 2-15-2013

Debt Service Schedule

| Date | Principal | Coupon | Interest | Total P+I |
|--------------|---------------------|----------|---------------------|-----------------------|
| 02/15/2013 | - | - | - | - |
| 02/15/2014 | 35,000.00 | 0.750% | 26,797.50 | 61,797.50 |
| 02/15/2015 | 35,000.00 | 0.900% | 26,535.00 | 61,535.00 |
| 02/15/2016 | 35,000.00 | 1.100% | 26,220.00 | 61,220.00 |
| 02/15/2017 | 40,000.00 | 1.350% | 25,835.00 | 65,835.00 |
| 02/15/2018 | 40,000.00 | 1.700% | 25,295.00 | 65,295.00 |
| 02/15/2019 | 40,000.00 | 2.000% | 24,615.00 | 64,615.00 |
| 02/15/2020 | 40,000.00 | 2.250% | 23,815.00 | 63,815.00 |
| 02/15/2021 | 40,000.00 | 2.500% | 22,915.00 | 62,915.00 |
| 02/15/2022 | 45,000.00 | 2.750% | 21,915.00 | 66,915.00 |
| 02/15/2023 | 45,000.00 | 3.000% | 20,677.50 | 65,677.50 |
| 02/15/2024 | 45,000.00 | 3.050% | 19,327.50 | 64,327.50 |
| 02/15/2025 | 50,000.00 | 3.100% | 17,955.00 | 67,955.00 |
| 02/15/2026 | 50,000.00 | 3.200% | 16,405.00 | 66,405.00 |
| 02/15/2027 | 50,000.00 | 3.300% | 14,805.00 | 64,805.00 |
| 02/15/2028 | 55,000.00 | 3.400% | 13,155.00 | 68,155.00 |
| 02/15/2029 | 55,000.00 | 3.700% | 11,285.00 | 66,285.00 |
| 02/15/2030 | 60,000.00 | 3.700% | 9,250.00 | 69,250.00 |
| 02/15/2031 | 60,000.00 | 3.700% | 7,030.00 | 67,030.00 |
| 02/15/2032 | 65,000.00 | 3.700% | 4,810.00 | 69,810.00 |
| 02/15/2033 | 65,000.00 | 3.700% | 2,405.00 | 67,405.00 |
| Total | \$950,000.00 | - | \$361,047.50 | \$1,311,047.50 |

Yield Statistics

| | |
|-----------------------------------|--------------|
| Bond Year Dollars | \$11,050.00 |
| Average Life | 11.632 Years |
| Average Coupon | 3.2673982% |
| Net Interest Cost (NIC) | 3.3963575% |
| True Interest Cost (TIC) | 3.3871673% |
| Bond Yield for Arbitrage Purposes | 3.2255816% |
| All Inclusive Cost (AIC) | 3.3871673% |

IRS Form 8038

| | |
|---------------------------|--------------|
| Net Interest Cost | 3.2673982% |
| Weighted Average Maturity | 11.632 Years |