

## Lutz, Kelsey

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**From:** Lutz, Kelsey  
**Sent:** Monday, November 17, 2014 4:57 PM  
**To:** 'Monica Davis'  
**Subject:** Grant County, Hwy Alloc Fund Pldg Ref Bonds, 2014 - \$303,000  
**Attachments:** E655\_THE\_COUNTY\_OF\_GRANT\_\_NEBRASKA.PDF

The attached bond information for Grant County, Highway Allocation Fund Pledge Refunding Bonds, Series 2014, in the amount of \$303,000, was received on November 14, 2014. It is filed in Book E, page 655.

Kelsey Lutz  
Business Manager  
Nebraska State Auditor's Office  
State Capitol, Room 2303  
Lincoln, Nebraska 68509  
Phone: 402-471-2111 Fax: 402-471-3301  
[kelsey.lutz@nebraska.gov](mailto:kelsey.lutz@nebraska.gov)

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-----Original Message-----

From: [no-reply@egov.com](mailto:no-reply@egov.com) [<mailto:no-reply@egov.com>]  
Sent: Friday, November 14, 2014 12:35 PM  
To: Audits, APA; Avery, Mary; Lutz, Kelsey  
Subject: New Bond Filing - The County of Grant, Nebraska

New bond filing for The County of Grant, Nebraska

Contact [mdavis@dadco.com](mailto:mdavis@dadco.com)  
Mail Registration Certificate to:  
D.A. Davidson & Co.  
Attention: Monica Davis  
1111 N. 102nd Ct., Ste. 300  
Omaha Nebraska 68114

Comments

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

From:

D.A. Davidson & Co.  
1111 North 102<sup>nd</sup> Court  
Suite 300  
Omaha, Nebraska 68114

**FILING INFORMATION**

**Name of Underwriter:** D.A. Davidson & Co.  
**Name of Issuer:** The County of Grant, in the State of Nebraska  
**Title or Designation of Bonds:** Highway Allocation Fund Pledge Refunding Bonds, Series 2014  
**Date of Bonds:** April 10, 2014  
**Principal Amount of Bonds Initially Issued:** \$303,000

**Date(s) of maturity of principal, and the amount of principal maturing on such date(s):**  
See Attached Schedule

**Interest rates and the dates such interest is payable (or attach schedule of interest rates):**  
See Attached Schedule

**Paying Agent and Registrar where principal and interest are payable:**  
Union Bank and Trust Company, Lincoln, Nebraska

**Principal purpose for which bonds were issued:**

For the purpose of funding an escrow for the purpose of defeasing and refunding, together with other funds available of the County, Highway Allocation Fund Pledge Refunding Bonds, Series 2009, of The County of Grant, in the State of Nebraska, dated June 11, 2009, in the principal amount of Two Hundred Ninety-five Thousand Dollars (\$295,000).

**NOTE: The Costs of Issuance and IRS Form 8038-G are located on the following pages.**

**BOND DEBT SERVICE**

**THE COUNTY of GRANT, NEBRASKA**  
**HIGHWAY ALLOCATION FUND PLEDGE REFUNDING BONDS, SERIES 2014**  
**Current Refunding of Series 2009**  
**Non-Rated, BQ, 2018 Final Maturity**  
**Final Pricing (Psc2)**

Dated Date                    04/10/2014  
 Delivery Date                04/10/2014

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>
10/01/2014	59,000	0.200%	894.66	59,894.66	59,894.66
04/01/2015			882.75	882.75	
10/01/2015	61,000	0.400%	882.75	61,882.75	62,765.50
04/01/2016			760.75	760.75	
10/01/2016	61,000	0.550%	760.75	61,760.75	62,521.50
04/01/2017			593.00	593.00	
10/01/2017	62,000	0.800%	593.00	62,593.00	63,186.00
04/01/2018			345.00	345.00	
10/01/2018	60,000	1.150%	345.00	60,345.00	60,690.00
	<b>303,000</b>		<b>6,057.66</b>	<b>309,057.66</b>	<b>309,057.66</b>

**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.

<b>Part I Reporting Authority</b>		If Amended Return, check here <input type="checkbox"/>
1 Issuer's name <b>The County of Grant, in the State of Nebraska</b>		2 Issuer's employer identification number (EIN) <b>47-6006465</b>
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) <b>Box 139</b>	Room/suite	5 Report number (For IRS Use Only) <b>3</b>
6 City, town, or post office, state, and ZIP code <b>Hyannis, Nebraska 69301</b>		7 Date of issue <b>04/10/2014</b>
8 Name of issue <b>Highway Allocation Fund Pledge Refunding Bonds, Series 2014</b>		9 CUSIP number <b>387748 CH7</b>
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) <b>Sharon Applegarth, County Treasurer</b>		10b Telephone number of officer or other employee shown on 10a <b>308-458-2422</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	<b>\$303,000</b>	<b>00</b>
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	10/01/2018	\$ 303,000	\$ 303,000	2.4849 years	0.8032 %

**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	\$303,000	00
24 Proceeds used for bond issuance costs (including underwriters' discount) . . . . .	24	\$5,754	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	\$296,824	38
28 Proceeds used to advance refund prior issues . . . . .	28	0	00
29 Total (add lines 24 through 28) . . . . .	29	\$302,578	38
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here) . . . . .	30	\$421	62

**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 . . . . . ▶	2.5157	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) . . . . . ▶	6/11/2014	
34 Enter the date(s) the refunded bonds were issued ▶ (MM/DD/YYYY)	6/11/2009	

**Part VII Miscellaneous**

- 35 Enter the amount of the state volume cap allocated to the issue under section 141(b)(3) 35 n/a
- 36a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions) 36a n/a
- b Enter the final maturity date of the GIC n/a
- c Enter the name of the GIC provider n/a
- 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 n/a
- 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 n/a
  - c Enter the EIN of the issuer of the master pool obligation n/a
  - d Enter the name of the issuer of the master pool obligation n/a
- 39 If the issuer has designated the issue under section 285(b)(3)(B)(i)(ii) (small issuer exception), check box ▶
- 40 If the issuer has elected to pay a penalty in lieu of arbitrage rebates, check box ▶
- 41a If the issuer has identified a hedge, check here  and enter the following information:
  - b Name of hedge provider n/a
  - c Type of hedge n/a
  - d Term of hedge n/a
- 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 n/a
- b Enter the date the official intent was adopted n/a

<b>Signature and Consent</b>	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	4/10/14 Date	Sharon Applegate, County Treasurer Type or print name and title	
<b>Paid Preparer Use Only</b>	Print preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	T. Parker Schenkman		04/10/2014	PTIN P01062577
	Firm's name ▶ Saledholm LLP	Firm's EIN ▶ 47-0990974		Phone no. ▶ 402-344-0000
	Firm's address ▶ 1700 Farnam Street, Suite 1500, Omaha, NE 68102			

**COST OF BOND ISSUANCE**

**ISSUER:** The County of Grant, in the State of Nebraska  
 \$303,000 Highway Allocation Fund Pledge Refunding Bonds, Series 2014

<b>COST ITEM</b>	<b>PAID FROM BOND PROCEEDS</b>	<b>PAID FROM OTHER ISSUER FUNDS</b>
<b>1. UNDERWRITER'S FEE</b> (including expenses, management fee and underwriter's discount) Name: <u>D.A. Davidson &amp; Co.</u>	\$5,454.00	
<b>2. BOND COUNSEL</b>  Name: <u>Baird Holm LLP</u>	Paid from Underwriter's Fee	
<b>3. OTHER COUNSEL</b> (underwriter's counsel, special counsel, etc.) Name: _____ Type: _____		
<b>4. FINANCIAL ADVISOR FEE</b> Name: _____		
<b>5. RATING AGENCY FEE</b> Name: _____		
<b>6. BOND INSURANCE/CREDIT ENHANCEMENT FEE</b> Name: _____		
<b>7. REGISTRATION FEES</b> (e.g. MSRB fees, CUSIP fees, Blue Sky, etc.)	Paid from Underwriter's Fee	
<b>8. TRUSTEE FEES</b> (e.g. opening trustee fee, escrow agent fee, paying agent fee) Name: <u>Union Bank and Trust Company, Lincoln, Nebraska</u>	Paid from Underwriter's Fee (opening fee)	\$300.00
<b>9. OTHER COSTS</b> (e.g. printing costs, publication fees, cash flow fees, travel expenses, other professional fees, if any, etc.)	Paid from Underwriter's Fee	
<b>TOTAL ( 1 through 9)</b>	\$5,454.00	\$300.00