

# COUNTY OF BOONE - MISSOURI



## REQUEST FOR PROPOSAL FOR BOND COUNSEL SERVICES FOR THE BOONE COUNTY TREASURER

**RFP #12-04APR13**  
**Release Date: February 27, 2013**

**Submittal Deadline:**  
**April 4, 2013**  
**not later than 9:30 a.m. Central Time**

**Boone County Purchasing**  
**613 E. Ash Street, Room 110**  
**Columbia, Missouri 65201**

**Melinda Bobbitt, CPPB, Director**  
**Phone: (573) 886-4391 Fax: (573) 886-4390**  
**E-mail: [mbobbitt@boonecountymo.org](mailto:mbobbitt@boonecountymo.org)**

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## A. INTRODUCTION

Purpose: The County of Boone, Missouri (the “County”) requests proposals from law firms with experience in municipal bond, disclosure, and tax law to serve as Bond Counsel to the County in connection with financings, transactions, tax issues, and legal matters relating to debt issuance and the ongoing management of the County’s debt. Debt issuance may include a full range of available financing techniques, including: taxable debt, tax-exempt debt, general obligation bonds, Neighborhood Improvement District (“NID”) general obligation bonds, special revenue bonds, lease-revenue bonds, temporary debt instruments, debt backed by various sources of revenue, and other instruments for which markets may develop during the term of the agreement. Firms awarded an agreement under this RFP will work closely with the County Treasurer, County Clerk, County Counselor, and outside parties engaged by the County such as a financial advisors, trustees, paying agents, bond underwriters and their counsel, and any other parties necessary to issue and sell the bonds. The County will retain only one firm for tax, disclosure, and bond counsel services.

Background: The County is a first class non-charter county in central Missouri, dissected by Interstate 70 and US Highway 63. The County has a population of approximately 163,000 and contains 685 square miles. It contains 13 population centers consisting of cities, towns, villages and small communities. With a population of nearly 110,000, the City of Columbia serves as County seat. The County Treasurer has statutory responsibility for issuing County debt approved by the County Commission in accordance with the County’s Debt Management Policy. A recent history of debt issued by the County can be found in Attachment 2.

One type of debt issued by the County is NID general obligation bonds. Principal and interest is paid from special assessments levied on properties within the NID. The county attaches a lien on the property to secure payment. In 1992, voters approved \$3,500,000 in general obligation bonds for the purpose of financing the construction and repair of roads and streets within the County. In 1997, voters approved \$5,500,000 in general obligation bonds for the purpose of constructing, installing, and extending main and lateral storm drains and sanitary sewer systems.

Additionally, the County issues hospital revenue bonds. The Boone Hospital Board of Trustees (the “Hospital”) is a legally separate entity for which the County is financially accountable, as debt issued for hospital operations must be approved by the County Commission. The Hospital’s revenue bonds are issued by the County, though the County has no obligation to pay the long-term debt. Debt payments are made from lease revenues from hospital operations.

Term of Service: It is expected that the firm selected pursuant to this RFP will serve as Bond Counsel for a period of five years. The County reserves the right to extend the agreement, with the concurrence of the firm selected, for a maximum of two one-year renewals. The County may terminate the agreement with any firm selected pursuant to this RFP prior to the expiration of the term of service with 60-days written notice. Any transaction initiated prior to the ending date of the term of service, for which a material amount of time or expense has been incurred, will be completed by Bond Counsel although the closing might occur following the end of the term of service.

In the event the principal attorney assigned to the County is removed from the engagement by the firm, the County requires 30-days written notice, when feasible. The County has the ability to request at any time a substitution of the principal attorney by providing 30-days written notice to the firm.

## **B. SCOPE OF SERVICES**

The County anticipates the need for legal services in connection with the issuance of general obligation bonds, NID general obligation bonds, special revenue bonds, hospital revenue bonds and occasional refunding bonds. It is anticipated that NID general obligation bonds will be issued approximately once a year during the term of the agreement. Other types of bonds may be issued at various times during the term of the agreement. The firm will be expected to familiarize itself, at its own cost, with a limited number of prior financings of the County. All legal services are to be provided only at the request of the County Treasurer or designee. Firms are not authorized generally to enter into discussions directly with the County's personnel or its customers, clients or other advisors.

The scope of services to be provided may include, but is not limited to:

1. Providing written and oral instructions and advice to the County covering the procedural and legal requirements for each financing, and providing advice between financings on related legal matters.
2. Preparing, reviewing or advising the County with regard to resolutions, ordinances, notices, arbitrage certificates, Commission Orders, petitions, ballot language, notices of election and other documents or procedures required in connection with financings.
3. Consulting with the County Treasurer to ensure that all legal matters associated with the issue are understood and provided for, with particular attention during the debt planning phase to explain and ascertain the existence of the legal requisites for tax exempt status; and instructing the County on compliance with provisions of all applicable federal tax laws.
4. Preparing, reviewing and delivering any documents related to financings, including but not limited to project financing agreements, participation agreements, trust indentures, bond purchase agreements, tax regulatory agreements, Internal Revenue Service forms, and closing documents.
5. Preparing and reviewing preliminary official statements, official statements, and other disclosure documents necessary or appropriate to the authorization, issuance, sale or delivery of bonds and continuing disclosure. Assisting the County in meeting its obligations for continuing disclosure under SEC Rule 15c-12.
6. In consultation with the County Treasurer, Bond Counsel will prepare, review and have printed official statements and other similar offering disclosure documents, including supplements (collectively referred to as "official statements") for applicable debt issues in compliance with disclosure requirements and guidelines of the Municipal Securities Rulemaking Board and the Securities and Exchange Commission. Portions of information for the official statement will be supplied by the County. Bond Counsel will draft, typeset and manage production and distribution of both physical copies and electronic copies of the official statements.
7. Providing an opinion to the County and others that the sections of the Official Statement are true and accurate, and correctly summarizing the documents they purport to summarize; providing a 10b-5 opinion expressing that no facts have come to Bond Counsel's attention which would cause Bond Counsel to believe that the Official Statement is materially false or misleading or that material information was omitted; and providing other customary supplemental opinions. Each opinion provided by Bond Counsel must be authored and signed manually in the individual name of a qualified partner or principal of Bond Counsel.

8. Delivery of legal opinions regarding the due and lawful authorization and issuance of each bond issue, the exemption from federal and state taxes for those bonds issued on a tax-exempt basis, and delivery of such other legal opinions typically provided in connection with similar transactions.
9. Advising on federal and state tax and securities law matters and changes thereto, the investment and expenditure of bond proceeds, and the collection, investment, and application of monies used to pay debt service on bonds.
10. Reviewing legal questions arising from post-issuance matters; performing such legal work as is necessary to resolve such issues.
11. Providing detailed instructions for complying with arbitrage rebate reporting requirements, and assisting the County in preparing any information required by the Internal Revenue Service related to arbitrage reporting.
12. After delivery of bonds and/or notes, providing one bound and one unbound bond transcript and two copies of the bond transcript on CD-ROM.
13. Drafting, analyzing, advising, or commenting on potential and enacted federal and state legislation, regulations and rules, County guidelines and other matters which may have an impact on the financing program and outstanding debt.
14. Participating in meetings with County officials and the County's financial advisor, rating agencies, underwriters, trustees and other parties as necessary or appropriate.
15. Providing general legal advice to the County which is related to potential new debt financings but is not yet part of a specific debt issue.
16. Provisioning of any other legal services, advice or opinions, as requested, regarding the County's debt programs.
17. Participate in a post issuance evaluation process at the request of the County.
18. Providing all other services normally performed by bond counsel.

#### **C. SPECIAL PROJECT WORK**

The County Treasurer may request, in writing, that Bond Counsel provide legal services or opinions that are outside the Scope of Services in Section B, but which are related to the County's debt management and financing and evaluate or recommend potential financing structures or strategies ("Special Project Work"). Special Project Work will be pursuant to a written agreement between the County and Bond Counsel entered into prior to the commencement of the Special Project Work that outlines the scope and estimated cost of the Special Project Work. Special Project Work will be compensated at the hourly rates described in Section E.13, unless otherwise agreed to in writing by the County Treasurer. The County is only obligated to pay Bond Counsel for Special Project Work if it is pursuant to the requirements of this section.

#### **D. INSTRUCTIONS**

Delivery of Proposals: All proposals shall be **delivered before 9:30 A.M., Central Time., on April 4, 2013** to:

Boone County Purchasing Department  
Boone County Annex  
Melinda Bobbitt, Director of Purchasing  
613 E. Ash Street, Room 110  
Columbia, Missouri 65201-4460

**Identify on outside of envelope: Response to Request for  
Proposal enclosed RFP #12-04APR13**

Firms must submit one original, six paper copies, and one electronic copy on CD-ROM or DVD of the proposal (total of eight). Proposals will be opened by the Director of Purchasing on **April 4, 2013**. Proposals must be submitted in a sealed envelope identified with the proposal number and date of closing. List the proposal number on the outside of the box or envelope and note "Response to Request for Proposal enclosed."

If you do not care to submit a proposal, please return the *No Bid Response Form* and note your reason. No fax or electronic transmitted bids will be accepted.

The following is a tentative schedule for the RFP process:

a. Issuance of RFP	February 27, 2013
b. Pre-Response Meeting	March 13, 2013
c. Deadline for Submitting Questions	March 18, 2013
d. Response to Questions	March 29, 2013
e. RFP Response Deadline	April 4, 2013
f. Interviews with Selected Respondents	April 8 – 19, 2013
g. Approximate Selection Dates	April 22 – 26, 2013

Proposal Preparations:

1. Proposal shall be signed by an authorized representative of the firm. All information requested should be submitted. The Director of Purchasing will review all proposals to ensure required information is included. Failure to submit all information requested may result in a request to submit the missing information. Proposals which are substantially incomplete or lack key information may be rejected as incomplete.
2. Proposal should be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirements of the RFP. Emphasis should be placed on completeness and clarity of content.
3. Proposals should be organized in the order in which the requirements are presented in the RFP. All pages of the proposal should be numbered. Each response to Section E, Information Required for Proposal, should reference the corresponding requirement number in Section E. It is also helpful to repeat the text of the requirements as it appears in the RFP. The response to Section F, Conflicts of Interest, should be labeled "Client Representation Listing". Information which the firm desires to present that does not fall within any of the requirements of the RFP should be inserted at an appropriate place or be attached at the end of the proposal and designated as additional material. Proposals that are not organized in this manner risk elimination from consideration if the evaluators are unable to find where the RFP requirements are specifically addressed.
4. Each copy of the proposal should be bound or contained in a single volume where practical. All documentation submitted with the proposal should be contained in that single volume.

5. No firm is guaranteed any minimum amount of work or compensation. The County can make no assurances that it will issue bonds in the future or that funds will be appropriated or otherwise made available by or to the County for payment of legal fees.
6. To assist interested firms in preparing a thorough proposal, an optional pre-response meeting has been scheduled for **March 13, 2013, at 2:30 P.M.** in the Boone County Commission Chambers. The chambers are located on the first floor of the County Government Center, 801E.Walnut in Columbia. Firms have the option to submit questions in advance and to attend the pre-response meeting via conference call.
7. All questions regarding this RFP should be submitted in writing no later **than 5:00 P.M., March 18, 2013** in order to allow enough time for the County to provide a response. All questions must be mailed, faxed or e-mailed to the attention of Melinda Bobbitt, Director of Purchasing. All such questions will be answered in writing, and such answers will be provided to all parties having obtained a RFP. The responses and usage will become a part of a written addendum, which will be mailed or faxed prior to proposal opening.

Melinda Bobbitt, CPPB, Director  
Boone County Purchasing  
613 E. Ash, Room 110  
Columbia, Missouri 65201  
Phone: (573) 886-4391  
Fax: (573) 886-4390  
E-mail: [mbobbitt@boonecountymmo.org](mailto:mbobbitt@boonecountymmo.org)

8. The County will not reimburse firms for any costs associated with the preparing or submitting of any proposal.
9. All material produced under the resulting contract of the RFP shall belong to and remain property of the County. Use of it by the Bond Counsel shall be only with the advance written permission of the County. In the event the contract is terminated, the Bond Counsel shall provide the County or new counsel with any papers that the County has provided to Bond Counsel pursuant to the contract.
10. The County reserves the right to reject any and all proposals, to waive technicalities or irregularities contained therein and to accept the offer the County considers the most advantageous to the County. The RFP and responses will become part of the Terms and Conditions of the contract.
11. No successful firm may make any assignment of the resulting contractual agreement between the parties, in whole or in part, without the prior written authorization of the County, conspicuously presented and specifically approved.

#### **E. INFORMATION REQUIRED FOR PROPOSAL**

Proposals should be as thorough and as detailed as possible so that the County may properly evaluate the firm's capabilities to provide the required services. Submit the following information/items:

1. Provide a description of your firm that includes the location of the firm's headquarters and the office which will serve the County, firm ownership, the length of time your firm has been

in business, the number of partners and associates, and an overview of services offered. Include if your firm is listed in Bond Buyer's Municipal Marketplace (the "Red Book").

2. Biographies of the individuals who will be assigned to the engagement, relevant education, special training, and experience of each in local governments and hospital bond transactions. Include at least one principal in this list. Specifically list individuals in the firm who will serve as bond counsel, tax counsel, and disclosure counsel, and describe anticipated division of duties among partners, associates, and paralegals. If any additional lawyers with your firm may be available for consultation, identify them and their specialized expertise. Provide the name, address, phone number, fax number and email address of the firm's lead attorney for this engagement. Submit a statement referencing that those individuals assigned to represent the County in bond matters are in good standing with the Missouri Bar.
3. Please provide five recent references, similar to the County, for whom the firm has provided the type of services described herein. Denote where the individuals assigned by the firm to the County have worked. When providing an answer to the questions contained in this section, please include the following information:
  - a. Purpose of issue (infrastructure improvement, building expansion, industrial development, etc.)
  - b. Type of issue (general obligation, advanced refunding, revenue, etc)
  - c. Size of issue and term of bonds
  - d. Manner in which sold (competitive bid, negotiated, or private placement)
  - e. Date of issue
  - f. Use of derivative products and type of product
  - g. Form of Bond Counsel opinion used
  - h. The issuer name, and the name and phone number of the individual the County has permission to contact
4. Demonstrate expertise working with government agencies, particularly those having similar organization, size and growth patterns as the County. Emphasize the strength of the firm in any relevant areas which you feel the County should weigh in its selection.
5. Describe how your firm will assure that it is aware on a continuing basis of current information that may affect the financial, legal, federal and state legislation, or regulatory factors that may impact the County. Describe how this will be communicated to the County. Include any training offered by your firm.
6. Describe how your firm will ensure debt issuance and outstanding debt compliance with all applicable statutes, laws, and regulations during the length of the contract.
7. Respond to the following inquiries regarding federal tax law:
  - a. Has your firm ever represented a government agency on a random audit by the IRS? What was the outcome?
  - b. Has a federal tax opinion delivered by your firm during the past ten years been invalidated or overturned?
  - c. Describe any financing for which your firm or lawyers proposed to be assigned to the County's work have rendered any opinion which has resulted in the loss of tax exemptions on bonds issued by clients.
8. Describe the type and amount of professional liability insurance your firm carries.



9. Provide a statement of assurance that the firm is not currently in violation of any regulatory agency rule or, if in violation, and explanation as to why the violations would not have material adverse impact on the firm's ability to perform under this agreement.
10. Describe the process to resolve complaints or disputes between Bond Counsel and the County.
11. Describe how Bond Counsel should be evaluated after a financing.
12. The County will compensate Bond Counsel based upon the size and complexity of each financing, including issuance of bonds, notes, leases, and other types of indebtedness for the services including, but not limited to, those described in Section B, Scope of Services. Bond Counsel will be paid from the proceeds of the debt issuance upon satisfactory completion of the issuance and submission to the County Treasurer of an invoice detailing the work performed. If the debt is not sold, Bond Counsel shall not receive payment for work.

Fees will be structured with a fixed dollar minimum amount per issue, or variable rate, if greater than the minimum. For NID general obligation bonds, include separate pricing for first issuance work performed by the firm, and pricing for successive issuances.

List the firm's fees for each financing type according to the following schedule:

Type	Minimum Fee per Issue	Variable Fee per \$1,000 of Issue
GO Bond, New Money		
GO Bond, Refunding		
NID GO Bond, New Money – First Issue		
NID GO Bond, New Money – Successive Issue		
NID GO Bond, Refunding		
Hospital Revenue Bond, New Money		
Hospital Revenue Bond, Refunding		
SO Bond, New Money		
SO Bond, Refunding		
Certificates of Participation		
Temporary Notes		

Note: For purposes of calculating fees, a financing is considered to be a single issue as long as the various components of the issue are developed in a single process. Fees for a single issue with two or more series will be calculated on a pro-rata basis.

13. Describe your proposed fee structure for assigned individuals for Special Project Work as defined Section C above:

Name of Individual	Hourly Rate

## **F. CONFLICT OF INTEREST**

Disclose any potential conflicts of interest as defined below. Identify any material litigations, administrative proceedings or investigations in which the firm is currently involved or which may be threatened. Please indicate the current status or disposition of such litigation, administrative proceedings or investigations. Attach this response, and the response to the items below, in a listing labeled "Client Representation Listing".

1. Bond Counsel shall owe a duty of loyalty to the County and shall be considered to be attorneys for the entire County and all its departments, agencies, branches, boards, commissions, and officers.
2. Bond Counsel shall notify in writing and seek written waivers from the County Treasurer and County Counselor in each instance as soon as Bond Counsel becomes aware that there may arise, there is, or there may be an actual or potential conflict of interest or if it is subject to litigation (or threatened litigation) or if it or any of its attorneys is the subject of a formal or informal governmental inquiry or investigation. Also, Bond Counsel may seek a waiver from the County Treasurer and County Counselor prior to seeking to undertake non-County legal work, when the County response to such a request would be useful to Bond Counsel. All waiver requests shall be conspicuous and shall at a minimum identify the nature of the potential conflict and the limitations that such a conflict would impose on Bond Counsel's ability to represent the County's interests. The County reserves the right to decline to waive an actual or potential conflict in each case. All waivers shall be approved by the County Commission.

Bond Counsel shall not engage in conduct that presents an actual or potential conflict of interest as defined in this section, unless the County Treasurer and County Counselor waives the conflict or potential conflict. The County recognizes that attorneys in Bond Counsel's firm from time to time represent clients seeking permits and approvals from County offices. Bond Counsel represents that all such representations that presently exist are shown in the attached labeled "Client Representation Listing". The County agrees that the representations shown in the "Client Representation Listing" in and of themselves, do not currently constitute a conflict. Bond Counsel shall (i) every twelve months during the term of this contract provide the County with a current listing of all representations of clients seeking permits or approvals from County offices or contemplating or having any other type of interaction with the County, indicating by asterisk or other notation which of those clients have been added to the list since the last compilation provided to the County and also for which listed clients a new such matter has been undertaken since the last compilation, and (ii) promptly inform the County Treasurer and County Counselor of any representation of clients seeking such permits or approvals or of any other representation that in Bond Counsel's reasonable judgment has become or may develop into a situation adverse to the interests of the County. Upon such notification under (i) or (ii), the County shall, within ten working days after full disclosure by Bond Counsel of the material facts, determine either that the representation does not constitute a conflict of interest or that a conflict does or may exist. If the County in its sole discretion determines that a conflict does or may exist, the County, at its option, may waive the conflict with or without specific conditions or limitations, may engage other Bond Counsel, or may terminate the contract.

3. At a minimum, a conflict of interest includes conflicts described in the Rules of Professional Conduct. Furthermore, under this contract with Bond Counsel, a conflict of interest will be deemed to exist whenever Bond Counsel:

- a. in any manner, directly or indirectly, participates in or benefits from a debt issuance transaction upon which Bond Counsel has provided or is providing advice, except for the payments from the County under this RFP with the County;
  - b. provides advice or participates in any transaction that is, or would appear to a reasonable person to be, in conflict or incompatible with the proper duties of Bond Counsel as provided in this RFP, or which would affect, or would appear to a reasonable person to affect, the independent judgment of Bond Counsel;
  - c. acts as underwriter's counsel for, or in any other capacity becomes involved with, any County-sponsored debt during the term of this RFP without express advance written approval of the County Treasurer and County Counselor.
4. Bond Counsel's failure to comply with the Conflicts of Interest section shall be considered a material breach of this RFP. The County may impose either or both the following sanctions for failure to comply with this section: suspension of the contract and/or termination; or disqualification of Bond Counsel from eligibility for providing services to the County for a period of not to exceed two years.

#### **G. RFP EVALUATION CRITERIA**

All proposals will be reviewed by a committee assigned by the County. The committee may engage in individual discussions and interviews with firms deemed fully qualified and suitable on the basis of initial responses. Additionally, as part of the selection process, the County reserves the right to contact any or all respondents by phone or email as necessary and appropriate to clarify certain information in the proposal. Repetitive informal interviews are permitted.

The selection committee will make its selection based upon the following criteria although no scoring or ranking system will be used.

1. The firm's willingness to follow the guidelines in this RFP and the clarity of the response.
2. Clearly demonstrating an understanding of the work to be performed and the ability, knowledge, resources and expertise to provide Bond Counsel services to the County.
3. Particular emphasis in the selection process will be placed on the background, qualifications, experience and service of the firm's legal staff in the area of public finance as well as related local government practice areas. It is important that your firm have sufficient depth of talent and experience in municipal bond law, securities law, disclosure law, tax law, and local government law.
4. Accessibility and/or availability of firm personnel to the County for consultation and advice.
5. The firm's interview.
6. Cost effectiveness and competitiveness of price for levels of services performed. Note: The proposed fee structure will be applied to three hypothetical bond issuances: i) \$20 million special obligation bond, ii) \$20 million hospital revenue bond, iii) \$200,000 NID general obligation bond, new money and iv) \$200,000 NID general obligation bond, successive issue.
7. The County's prior experiences, if any, with the firm and any other factors the County believes would be in its best interest to consider, including existence of conflicts of interest.

8. Related investigations and regulatory proceedings involving the firm will be taken into account, depending upon the nature and significance of the proceedings.

#### **H. EXHIBITS**

1. No Bid Response Form
2. Summary of County Debt

#### **I. ADDITIONAL INFORMATION**

1. Boone County Debt Management Policy: <http://www.showmeboone.com/TREASURER/>
2. Comprehensive Annual Financial Reports: <http://www.showmeboone.com/AUDITOR/>
3. Boone County Budget Reports: <http://www.showmeboone.com/AUDITOR/>



***“No Bid” Response Form***

**Boone County Purchasing**  
613 E. Ash Street, Room 110  
Columbia, MO 65201

Melinda Bobbitt, CPPB, Director  
(573) 886-4391 – Fax: (573) 886-4390

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**“NO BID RESPONSE FORM”**

**NOTE: COMPLETE AND RETURN THIS FORM ONLY IF YOU DO NOT WANT TO SUBMIT A PROPOSAL RESPONSE**

If you do not wish to respond to this RFP request, but would like to remain on the Boone County vendor list **for this service/commodity**, please remove form and return to the Purchasing Department by mail or fax.

If you would like to FAX this “No Bid” Response Form to our office, the FAX number is (573) 886-4390.

**RFP: 12-04APR13 – Bond Counsel RFP**

Business Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_

Contact: \_\_\_\_\_

Date: \_\_\_\_\_

Reason(s) for Not Submitting Proposal Response :

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Request for Proposal for Bond Counsel Services**  
**Exhibit 2**

**Summary of County Debt**

<b>Name of Issue</b>	<b>Year of Maturity</b>	<b>Purpose of Issuance</b>	<b>Bond Type</b>	<b>Amount of Issue</b>	<b>Amount Outstanding as of 12/31/12</b>
Series 2000A General Obligation Bonds	2010	Sewer improvements	NID GO Bond	280,000.00	-
Series 2000B General Obligation Bonds	2010	Road improvements	NID GO Bond	184,000.00	-
Series 2001 General Obligation Bonds	2012	Road improvements	NID GO Bond	305,000.00	-
Series 2006A General Obligation Bonds	2016	Road improvements	NID GO Bond	182,000.00	81,000.00
Series 2008 General Obligation DNR Direct Loan Program	2028	Sewer improvements	NID GO Bond	1,700,000.00	915,500.00
Series 2010A General Obligation Bonds	2030	Sewer improvements	NID GO Bond	204,000.00	202,000.00
Series 2010 General Obligation DNR Direct Loan Program - ARRA	2029	Sewer improvements	NID GO Bond	179,900.00	136,036.16
Series 2011A General Obligation Bonds	2021	Road improvements	NID GO Bond	450,000.00	415,000.00
Series 2011B General Obligation Bonds	2031	Sewer improvements	NID GO Bond	71,000.00	69,000.00
Series 2003 Refunding and Improvement Special Obligation Bonds	2012	Refunding Series 1993 and renovation of multiple buildings	SO	5,240,000.00	-
Series 2005 Taxable Special Obligation Bonds	2012	Purchase two office buildings	SO	2,005,000.00	-
Series 2010 Special Obligation Recovery Zone Bonds	2010	Design and construct warehouse facility	SO Recovery Zone	830,000.00	685,000.00
Series 2012 Certificates of Participation	2018	Refunding Series 2003	COP	2,230,000.00	2,230,000.00
Series 2002 Hospital Refunding Revenue Bonds	2012	Refund revenue bonds and fund construction of an addition	Hospital Revenue	29,470,000.00	-
Series 2004 Hospital Revenue Bonds	2024	Completion of expanded addition project	Hospital Revenue	6,740,000.00	4,715,000.00
Series 2008 Hospital Revenue Bonds	2038	Construct new patient tower	Hospital Revenue	100,000,000.00	90,955,000.00
Series 2012 Hospital Refunding Revenue Bonds	2017	Refund existing revenue bonds	Hospital Revenue	11,410,000.00	11,410,000.00