NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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STATE OF NEBRASKA
OFFICE OF THE AUDITOR OF PUBLIC ACCOUNTS

November 26, 2012

The office of the Auditor of Public Accounts of the State of Nebraska is in receipt of the bond issuance documents for City of Omaha, Nebraska, City of Omaha, Nebraska Various Purpose and Refunding Bonds, Series 2012A. These documents have been filed pursuant to the requirements of Neb. Rev. Stat. § 10-140 (Reissue 2007).

(SEAL)

Alicia Feist, Bond Registrar

Book C-12, Page Number 231

231 -232

Cost of Bond Issuance

Cost Item	Paid From Bond Proceeds	Paid from Other Issuer Funds
1. **Underwriter's Fee (including expenses, management fee and underwriter's discount):** D.A. Davidson & Co.	$355,260.00	$
2. **Bond Counsel:** Kutak Rock LLP	$ 66,210.00	$
3. **Other Counsel (eg. underwriter's counsel, special counsel, etc., please specify type, if any)** **Name and type:**	$	$
4. **Financial Advisor Fee:**	$	$
5. **Rating Agency Fee:**		
Name: Standard and Poor's	$ 21,000.00	$
Name: Moody's	$ 23,850.00	$
6. **Bond Insurance/Credit Enhancement Fee:** **Name:**	$	$
7. **Registration Fees (eg. MSRB fees, CUSIP fees, Blue Sky etc.):**	$	$
8. **Trustee Fees (eg. Opening trustee fee, escrow agent fee, paying agent fee):** First National Bank of Omaha	$ 6,350.00	$
9. **Other costs (eg. Printing costs, publication fees, cash flow fees, travel expenses, other professional fees, if any, etc.):**	$ 6,104.66	$
Total (1 through 9)	$478,774.66	$

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4824-2929-8449.1

CERTIFICATE OF ISSUANCE

I, the undersigned Finance Director of the City of Omaha, Nebraska, DO HEREBY CERTIFY as true, complete and correct the following information for filing and recordation in the office of the Auditor of Public Accounts in accordance with Section 10-140, Reissue Revised Statutes of Nebraska, as amended:

1. *Name of Issuer*: City of Omaha, Nebraska.

2. *Title of Bonds*: $27,170,000 City of Omaha, Nebraska Various Purpose and Refunding Bonds, Series 2012A and $32,040,000 City of Omaha, Nebraska General Obligation Refunding Bonds, Series 2012B.

3. *Form of Bonds*: Fully registered without coupons.

4. *Aggregate Principal Amount of Bonds*: $27,170,000 Series 2012A and $32,040,000 Series 2012B.

5. *Maturity Schedules and Interest Rates*:

Various Purpose and Refunding Bonds
Series 2012A

Maturity (November 15)	Amount	Interest Rate	Maturity (November 15)	Amount	Interest Rate
2013	$1,250,000	3.00%	2023	$1,300,000	3.00%
2014	1,720,000	3.00	2024	1,310,000	3.00
2015	1,750,000	3.00	2025	1,195,000	3.25
2016	1,780,000	4.00	2026	1,195,000	3.625
2017	1,820,000	4.00	2027	1,195,000	3.75
2018	1,565,000	4.00	2028	1,190,000	3.875
2019	1,250,000	4.00	2029	1,195,000	4.00
2020	1,290,000	4.00	2030	1,195,000	4.00
2021	1,290,000	3.00	2031	1,190,000	4.00
2022	1,300,000	3.00	2032	1,190,000	4.125

General Obligation Refunding Bonds
Series 2012B

Maturity (November 15)	Amount	Interest Rate	Maturity (November 15)	Amount	Interest Rate
2013	$ 175,000	3.00%	2020	$3,050,000	4.00%
2014	565,000	3.00	2021	3,065,000	3.00
2015	1,310,000	3.00	2022	3,290,000	3.00
2016	3,760,000	4.00	2023	2,945,000	3.00
2017	3,885,000	4.00	2024	2,640,000	3.00
2018	2,545,000	4.00	2025	2,215,000	3.25
2019	2,455,000	4.00			

$140,000 3.00% Term Bond Due November 15, 2028

6. *Interest Payment Dates*: Semiannually, on May 15 and November 15 of each year, commencing May 15, 2013. Interest accrues from October 12, 2012

7. *Original Issue Date*: October 12, 2012.

8. *Place of Bond Payment*: Principal: First National Bank of Omaha, Omaha, Nebraska, 16th and Dodge Streets, Omaha, Nebraska, as Paying Agent and Registrar; Interest: By check or draft mailed to the registered owner at his address as it appears on the Bond registration books as of November 1 and May 1.

9. *Purpose of Bonds*. Provide funds for use by the City of Omaha to finance the (i) acquisition or construction of various street and highway, public facility, public safety, parks and recreation facility, and sewer improvements and (ii) the current and advance refunding of certain indebtedness assumed upon the annexation by the City of Omaha of five Douglas County sanitary and improvement districts and certain outstanding general obligation debt previously issued by the City.

[Signature Page To Follow]

IN WITNESS WHEREOF, I have executed this Certificate this 12th day of October, 2012.

By ______________________

Pam Spaccarotella

Finance Director

Form **8038-G** (Rev. September 2011) Department of the Treasury Internal Revenue Service

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 City of Omaha, Nebraska	2 Issuer's employer identification number (EIN) 47:6006304
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) Al Herink, City of Omaha Comptroller	3b Telephone number of other person shown on 3a (402) 444-5415
4 Number and street (or P.O. box if mail is not delivered to street address) — Room/suite 1819 Farnam Street	5 Report number (*For IRS Use Only*) 3
6 City, town, or post office, state, and ZIP code Omaha, NE 68183	7 Date of issue October 12, 2012
8 Name of issue City of Omaha, Various Purpose and Refunding Bonds, Series 2012A and General Obligation Refunding Bonds, Series 2012B	9 CUSIP number 681712 D44
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) Paul D. Kratz, Esq. City Attorney	10b Telephone number of officer or other employee shown on 10a (402) 444-5118

Part II Type of Issue (enter the issue price). See 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 ▶ New Money and Current and Advance Refunding of Public Infrastructure Bonds	18	65,569,871	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	11/15/2032	$65,569,871.00	$59,210,000.00	8.7879 years	1.9441%

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	65,569,871	00
24 Proceeds used for bond issuance costs (including underwriters' discount)	24	480,774	66			
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	3,634,897	29			
28 Proceeds used to advance refund prior issues	28	35,423,645	82			
29 Total (add lines 24 through 28)				29	39,539,317	77
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)				30	26,030,553	23

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 ▶ 5.0599

32 Enter the remaining weighted average maturity of the bonds to be advance refunded ▶ 7.8586

33 Enter the last date on which the refunded bonds will be called (MM/DD/YYYY) ▶ 11/15/2015

34 Enter the date(s) the refunded bonds were issued ▶ (MM/DD/YYYY) 04/01/2004; 05/01/2004; 10/15/2004; 11/15/2005; 05/01/2008; 10/15/2008; 07/01/2009; and 10/15/2009

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 on 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] 10/12/2012 ▶ Pam Spaccarotella, Finance Director

Signature of issuer's authorized representative — Date — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
John K. McGill, Esq.	John K. McGill	10/12/2012	☐	P01086212
Firm's name ▶ Kutak Rock LLP			Firm's EIN ▶ 47:0597598	
Firm's address ▶ 1650 Farnam Street, Omaha, NE 68102			Phone no. 402-346-6000	

KUTAK ROCK LLP

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JOLAYNE R. HOLZAPFEL
jolayne.holzapfel@kutakrock.com

November 21, 2012

AUDITOR OF PUBLIC ACCOUNTS
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STATE OF NEBRASKA

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Bond Registrar
Office of State Auditor of Public Accounts
Suite 2303
PO Box 98917
State Capitol Building
Lincoln, NE 68509

$27,170,000 City of Omaha, Nebraska Various Purpose and Refunding Bonds Series 2012A	$32,040,000 City of Omaha, Nebraska General Obligation Refunding Bonds Series 2012B

Ladies and Gentlemen:

We have served as Bond Counsel in connection with the above-referenced bonds for the City of Omaha, Nebraska. Enclosed in compliance with Section 10-140, Reissue Revised Statutes of 1997, as amended, is the Certificate of Issuance dated October 12, 2012, along with a completed Cost of Bond Issuance form and Form 8038-G. Please provide me with your office's Registration Certificate in the enclosed self-addressed envelope.

Please let me know if you require any additional information. Thank you.

Sincerely,

Jolayne R Holzapfel

Jolayne R. Holzapfel
Paralegal

Enclosures