



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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STATE OF NEBRASKA
OFFICE OF THE AUDITOR OF PUBLIC ACCOUNTS

December 26, 2012

The office of the Auditor of Public Accounts of the State of Nebraska is in receipt of the bond issuance documents for Hospital Authority No. 1 of Jefferson County, Nebraska, Hospital Authority No. 1 of Jefferson County, Nebraska Revenue Bond (Jefferson Community Health Center) Series 2012. 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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To:
Auditor of Public Accounts
State Capitol Building, Suite 2303
P.O. Box 98917
Lincoln, NE 68509



From:
Gilmore & Bell, P.C.
450 Regency Parkway
Suite 320
Omaha, Nebraska 68114

FILING INFORMATION

Name of Placement Agent:
Lancaster Pollard

Name of Issuer:
Hospital Authority No. 1 of Jefferson County, Nebraska

Title or Designation of Bond:
\$5,800,000
Hospital Authority No. 1 of Jefferson County, Nebraska
Revenue Bond
(Jefferson Community Health Center)
Series 2012
(the "Bond")

Date of Bond: December 18, 2012

Principal Amount of Bond Initially Issued:

<u>Maturity</u> (December 18)	<u>Principal</u> <u>Amount</u>	<u>Interest</u> <u>Rate</u>
2032	\$5,800,000	2.75%

Paying Agent and Registrar where principal and interest are payable:
American National Bank

Principal purpose for which Bond was issued:

The Bond has been issued for the purposes of providing funds which, together with funds contributed by Jefferson Community Health Center, Inc., will be sufficient to (1) finance, refinance and reimburse the costs of acquiring, constructing, furnishing and equipping improvements to the hospital facilities of Jefferson Community Health Center, Inc., including, without limitation, (a) 17 new private patient rooms, (b) relocation of administrative offices, (c) renovation of nursing stations and (d) relocation and renovation of ancillary services including pharmacy, lab and radiology and (2) pay certain other costs related to the issuance of the Bond

Attachments:
Costs of Issuance
Form 8038

**ATTACHMENT 1
Costs of Issuance**

	Cost Item	Paid From Bond Proceeds	Paid from Other Issuer Funds
1.	Placement Agent Fee (including expenses, management fee and underwriter's discount) Name: Lancaster Pollard	\$50,001.00	\$8,891.98
2.	Bond Counsel Name: Gilmore & Bell, P.C.		\$25,000.00
3.	Other Counsel (e.g., underwriter's counsel, special counsel, etc.; please specify type, if any) Lender's Counsel, Koley Jessen, P.C. Borrower's Counsel, Schwab & Bauer, P.C.		\$18,000.00 \$850.00
4.	Financial Advisor Fee Name: n/a		
5.	Rating Agency Fees Name n/a		
6.	Bond Insurance/Credit Enhancement Fee Name: n/a		
7.	Registration Fees (e.g., MSRB, CUSIP, Blue Sky, etc.) n/a		
8.	Trustee Fees (e.g., opening trustee fee, escrow agent fee, paying agent fee) n/a		
9.	Other costs (e.g., printing, publication, cash flow fees, travel expenses, other professional fees, if any, etc.) Title Insurance Premium: First American Title Lender's Origination Fee: American National Bank		\$20,793.25 \$14,500.00
	Total	\$50,001.00	\$88,035.23

**Information Return for Tax-Exempt
 Private Activity Bond Issues**
 (Under Internal Revenue Code section 149(e))
 ▶ See separate instructions.

Part I Reporting Authority Check if Amended Return

1 Issuer's name Hospital Authority No. 1 of Jefferson County, Nebraska		2 Issuer's employer identification number 61-1683496
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) Michael Rogers, Gilmore & Bell, P.C., Bond Counsel		3b Telephone number of other person shown on 3a 402-991-9450
4 Number and street (or P.O. box if mail is not delivered to street address) 450 Regency Parkway	Room/suite 320	5 Report number (For IRS Use Only) 1 <input type="checkbox"/> <input type="checkbox"/>
6 City, town, or post office, state, and ZIP code Omaha, NE 68114		7 Date of issue (MM/DD/YYYY) 12/18/2012
8 Name of issue Revenue Bond (Jefferson Community Health Center Project) Series 2012		9 CUSIP number None
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information Brian Blobaum, Chair		10b Telephone number of officer or other employee shown on 10a 402-729-6136

Part II Type of Issue (Enter the issue price.)

	Issue Price
11 Exempt facility bond:	
a Airport (sections 142(a)(1) and 142(c))	11a
b Docks and wharves (sections 142(a)(2) and 142(c))	11b
c Water furnishing facilities (sections 142(a)(4) and 142(e))	11c
d Sewage facilities (section 142(a)(5))	11d
e Solid waste disposal facilities (section 142(a)(6))	11e
f Qualified residential rental projects (sections 142(a)(7) and 142(d)) (see instructions)	11f
Meeting 20-50 test (section 142(d)(1)(A)) <input type="checkbox"/>	
Meeting 40-60 test (section 142(d)(1)(B)) <input type="checkbox"/>	
Meeting 25-60 test (NYC only) (section 142(d)(6)) <input type="checkbox"/>	
Has an election been made for deep rent skewing (section 142(d)(4)(B))? <input type="checkbox"/> Yes <input type="checkbox"/> No	
g Facilities for the local furnishing of electric energy or gas (sections 142(a)(8) and 142(f))	11g
h Facilities allowed under a transitional rule of the Tax Reform Act of 1986 (see instructions)	11h
Facility type _____	
1986 Act section _____	
i Qualified enterprise zone facility bonds (section 1394) (see instructions)	11i
j Qualified empowerment zone facility bonds (section 1394(f)) (see instructions)	11j
k District of Columbia Enterprise Zone facility bonds (section 1400A)	11k
l Qualified public educational facility bonds (sections 142(a)(13) and 142(k))	11l
m Qualified green building and sustainable design projects (sections 142(a)(14) and 142(l))	11m
n Qualified highway or surface freight transfer facilities (sections 142(a)(15) and 142(m))	11n
o Other (see instructions)	
p Qualified New York Liberty Zone bonds (section 1400L(d))	11p
q Other (see instructions)	11q
12a Qualified mortgage bond (section 143(a))	12a
b Other (see instructions)	12b
13 Qualified veterans' mortgage bond (section 143(b)) (see instructions) ▶	13
Check the box if you elect to rebate arbitrage profits to the United States <input type="checkbox"/>	
14 Qualified small issue bond (section 144(a)) (see instructions) ▶	14
Check the box for \$10 million small issue exemption <input type="checkbox"/>	
15 Qualified student loan bond (section 144(b))	15
16 Qualified redevelopment bond (section 144(c))	16
17 Qualified hospital bond (section 145(c)) (attach schedule—see instructions)	17 5,800,000
18 Qualified 501(c)(3) nonhospital bond (section 145(b)) (attach schedule—see instructions)	18
Check box if 95% or more of net proceeds will be used only for capital expenditures <input type="checkbox"/>	
19 Nongovernmental output property bond (treated as private activity bond) (section 141(d))	19
20a Other (see instructions)	
b New York Liberty Zone advance refunding bond (section 1400L(e)) (see instructions)	20b
c Other. Describe (see instructions) ▶	20c

Part III Description of Bonds (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	12/18/2032	\$ 5,800,000	\$ 5,800,000	10.896 years	2.8063 %

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

		Amount
22	Proceeds used for accrued interest	0
23	Issue price of entire issue (enter amount from line 21, column (b))	5,800,000
24	Proceeds used for bond issuance costs (including underwriters' discount)	50,001
25	Proceeds used for credit enhancement	0
26	Proceeds allocated to reasonably required reserve or replacement fund	0
27	Proceeds used to currently refund prior issue (complete Part VI)	0
28	Proceeds used to advance refund prior issue (complete Part VI)	0
29	Add lines 24 through 28	50,001
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	5,749,999

Part V Description of Property Financed by Nonrefunding Proceeds

Caution: The total of lines 31a through e below must equal line 30 above. Do not complete for qualified student loan bonds, qualified mortgage bonds, or qualified veterans' mortgage bonds.

	Amount
31 Type of Property Financed by Nonrefunding Proceeds:	
a Land	0
b Buildings and structures	5,749,999
c Equipment with recovery period of more than 5 years	0
d Equipment with recovery period of 5 years or less	0
e Other. Describe (see instructions)	0

32 North American Industry Classification System (NAICS) of the projects financed by nonrefunding proceeds.

	NAICS Code	Amount of nonrefunding proceeds		NAICS Code	Amount of nonrefunding proceeds
a	622110	\$ 5,749,999	c		\$
b		\$	d		\$

Part VI Description of Refunded Bonds (Complete this part only for refunding bonds.)

33	Enter the remaining weighted average maturity of the bonds to be currently refunded	_____ years
34	Enter the remaining weighted average maturity of the bonds to be advance refunded	_____ years
35	Enter the last date on which the refunded bonds will be called	____/____/____
36	Enter the date(s) the refunded bonds were issued	_____

Part VII Miscellaneous

- 37 Name of governmental unit(s) approving issue (see the instructions) ▶
 Public Hearing: November 27, 2012 ; Public Approval: November 27, 2012 (Board of County Commissioners of Jefferson County, NE)
- 38 Check the box if you have designated any issue under section 265(b)(3)(B)(i)(III) ▶
- 39 Check the box if you have elected to pay a penalty in lieu of arbitrage rebate ▶
- 40a Check the box if you have identified a hedge and enter the following information ▶
- b Name of hedge provider _____
- c Type of hedge ▶ _____
- d Term of hedge ▶ _____
- 41 Check the box if the hedge is superintegrated ▶
- 42a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) ▶ _____
- b Enter the final maturity date of the GIC ▶ ____/____/____
- c Enter the name of the GIC provider ▶ _____
- 43 Check the box if the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated in accordance with the requirements under the Code and Regulations (see instructions) ▶
- 44 Check the box if the issuer has established written procedures to monitor the requirements of section 148 ▶
- 45a Enter the amount of reimbursement if some portion of the proceeds was used to reimburse expenditures ▶ _____
- b Enter the date the official intent was adopted ▶ ____/____/____
- 46 Check the box if the issue is comprised of qualified redevelopment, qualified small issue, or exempt facilities' bonds and provide name and EIN of the primary private user ▶
- Name ▶ _____ EIN _____

Part VIII Volume Caps	Amount
47 Amount of state volume cap allocated to the issuer. Attach copy of state certification	47
48 Amount of issue subject to the unified state volume cap	48
49 Amount of issue not subject to the unified state volume cap or other volume limitations:	49
a Of bonds for governmentally owned solid waste facilities, airports, docks, wharves, environmental enhancements of hydroelectric generating facilities, or high-speed intercity rail facilities	49a
b Under a carryforward election. Attach a copy of Form 8328 to this return	49b
c Under transitional rules of the Tax Reform Act of 1986. Enter Act section ▶	49c
d Under the exception for current refunding (section 146(j) and section 1313(a) of the Tax Reform Act of 1986)	49d
50a Amount of issue of qualified veterans' mortgage bonds	50a
b Enter the state limit on qualified veterans' mortgage bonds	50b
51a Amount of section 1394(f) volume cap allocated to issuer. Attach copy of local government certification	51a
b Name of empowerment zone ▶	
52 Amount of section 142(k)(5) volume cap allocated to issuer. Attach copy of state certification	52

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(s) that I have authorized above.

Signature of issuer's authorized representative: Brian S. Blobaum Date: 12/18/12 Type or print name and title: Brian Blobaum, Chair

Paid Preparer Use Only

Print/Type preparer's name <u>James Dunmitt</u>	Preparer's signature <u>[Signature]</u>	Date <u>12/17/12</u>	Check <input type="checkbox"/> if self-employed	Preparer's PTIN <u>101062537</u>
Firm's name ▶ <u>Gilmore & Bell, P.C.</u>			Firm's EIN ▶	<u>43-1611738</u>
Firm's address ▶ <u>2405 Grand Boulevard, Suite 1100, Kansas City, MO 64108</u>			Phone no.	<u>816-221-1000</u>

ATTACHMENT TO IRS FORM 8038:

HOSPITAL AUTHORITY NO. 1 OF JEFFERSON COUNTY, NEBRASKA

\$5,800,000

REVENUE BOND

(JEFFERSON COMMUNITY HEALTH CENTER PROJECT)

SERIES 2012

PART II: Type of Issue

Line 17: Qualified 501(c)(3) Hospital Bond

Organizations Benefiting from 501(c)(3) Qualified Hospital Bonds	Employer Identification Number	Amount of These Bonds Benefiting This Organization
Jefferson Community Health Center, Inc.	47-0468078	\$5,800,000