SANITARY AND IMPROVEMENT DISTRICT NO. 52
OF SARPY COUNTY, NEBRASKA

Minutes of Meeting of Board of Trustees
September 17, 2012

A meeting/budget hearings of the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska, was convened in open and public session beginning at 4:00 p.m. and 4:15 p.m. on the 17th day of September, 2012 at the offices of Werner Enterprises, I-80 and Highway 50, Omaha, Nebraska. Present were: Richard S. Reiser, Robert E. Synowicki, Jr. and Gregory L. Werner. Absent were Gale L. Wickersham and Daniel R. Young.

Notice of the meeting and budget hearing was given in advance thereof by publication in The Papillion Times on September 5, 2012, a copy of the Affidavit of Publication being attached to these Minutes. Notice of the meeting and the budget hearings was simultaneously given to all members of the Board of Trustees, and their Acknowledgements of Receipt of Notice are attached to these Minutes. Notice has also been given to the County Clerk. Availability of the agenda was communicated in the published Notice and in the Notice to the Trustees of the meeting. A copy of the agenda is attached to these Minutes. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The following proceedings were had:

The Chairman publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

The Chairman announced that the first matter for consideration was the approval of the Minutes from the meeting held on August 1, 2012. After a review and discussion of the Minutes, the minutes were unanimously approved.

The Chairman announced that the next matter for consideration was the hearing to consider the adoption of the proposed budget statement and certification of the amount to be levied in taxes on the property within the District. The Chairman reported that notice of the hearing and a budget summary had been published in accordance with law and a copy of the same would be retained in the files of the District. The proposed budget form, which had been prepared by Infinity CPA Group, LLC, accountants for the District, had been distributed to each of the Trustees. The Trustees reviewed each and every entry of the proposed budget statement.

A thorough discussion ensued, and upon motion duly made, seconded and by roll call vote as follows:

Trustee	Vote
Richard S. Reiser	Yes
Gregory L. Werner	Yes
Robert E. Synowicki, Jr.	Yes
Gale L. Wickersham	Absent
Daniel R.Young	Absent

the following resolutions were adopted.

RESOLVED that pursuant to *Neb. Rev. Stat.* § 13-501 to 13-522 (Reissue 2007), and all other applicable provisions of law, the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska, do, and the same hereby does, adopt the budget statement as proposed; and

BE IT FURTHER RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska, do and the same hereby does, adopt as its property tax requirements for the ensuing year (that is, its fiscal year beginning July 1, 2012 and ending June 30, 2013) the sum of $81,011.00 for its General Fund Account and the sum of $0.00 for its Bond Fund Account; and

BE IT FURTHER RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska, do and the same hereby does, direct and authorize the Clerk of the District to prepare the budget statement as adopted and to file the same with the State Auditor of Public Accounts and with the County Board of Sarpy County, Nebraska as required by law.

The Chairman announced that the next matter for consideration was the special hearing called to adopt a tax request different than the prior year tax request. Mr. Guilfoyle, Attorney for the District, reminded the Board that pursuant to *Neb. Rev. Stat.* § 77-1601.02, the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Board of Trustees passes by a majority vote a resolution setting the tax request at a different amount. This special hearing was called as required by law to hear and consider comments concerning the property tax request.

A thorough discussion ensued, and upon motion duly made, seconded and by roll call vote as follows:

Trustee	Vote
Richard S. Reiser	Yes
Gregory L. Werner	Yes
Robert E. Synowicki, Jr.	Yes
Gale L. Wickersham	Absent
Daniel R.Young	Absent

the following resolutions were adopted.

WHEREAS, *Neb. Rev. Stat.* 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Board of Trustees passes by a majority vote a resolution setting the tax request at a different amount; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interests of Sanitary and Improvement District No. 52 of Sarpy County that the property tax request for the current year be a different amount than the property tax request for the prior year.

NOW, THEREFORE, the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska, by a majority vote, resolves:

That the 2012-13 property tax request be set at $81,011.00 for the General Fund and $0.00 for the Bond Fund;

BE IT FURTHER RESOLVED, that a copy of this resolution be certified and forwarded to the County Clerk.

The Chairman announced that the next matter for consideration was a proposal for the call of the outstanding bonds of the District. The Chairman explained to the Board members that Mr. Richard Harman, the fiscal agent for the District, had concluded that the District was in the financial position at the present time to call the existing bonds. The Chairman explained that in view of the fiscal agent's recommendation, it would now be appropriate for the Board to consider redeeming the Series 2001 General Obligation bonds. Upon motion duly made, seconded and by roll call vote as follows:

Trustee	Vote
Richard S. Reiser	Yes
Gregory L. Werner	Yes
Robert E. Synowicki, Jr.	Yes
Gale L. Wickersham	Absent
Daniel R. Young	Absent

the following resolution was adopted:

BE IT RESOLVED by Sanitary and Improvement District No. 52 of Sarpy County, Nebraska:

Section 1. The following bonds, in accordance with their optional redemption provisions are hereby called for payment on November 1, 2012, at par plus accrued interest, after which date interest on the bonds will cease.

General Obligation Bonds, Series 2001, dated January 15, 2001, in the principal amount of Five Hundred Sixty Thousand Dollars ($560,000) in $5,000 denominations bearing basic interest as follows:

Amount	Maturity Date	Basic Interest Rate Per Annum
$65,000	01/15/13	5.50%
$70,000	01/15/14	5.60%

$75,000	01/15/15	5.65%
$80,000	01/15/16	5.70%
$85,000	01/15/17	5.90%
$90,000	01/15/18	5.90%
$95,000	01/15/19	5.90%

Said bonds are subject to redemption at any time on or after January 15, 2006 at par plus accrued interest, and said interest is payable semiannually.

Section 2. Said bonds are to be paid off at the office of Great Western Bank, Omaha, Nebraska.

Section 3. A true copy of this resolution shall also be filed immediately with Great Western Bank, Omaha, Nebraska, and said Paying Agent and Registrar is hereby instructed to mail notice to each registered owner of said outstanding bonds not less than thirty days prior to the date fixed for redemption. A true copy of this resolution shall be filed with the County Treasurer of Sarpy County on or before the call date.

The Chairman announced that the next matter for consideration was a proposed transfer of funds from the General Fund Account of the District to the Bond Fund Account so that all the necessary funds to call the bonds will be on hand at the time that the bonds are called. The Chairman announced that it would be appropriate for the Trustees to authorize the transfer at this time. Upon motion duly made, seconded and by roll call vote as follows:

Trustee	Vote
Richard S. Reiser	Yes
Gregory L. Werner	Yes
Robert E. Synowicki, Jr.	Yes
Gale L. Wickersham	Absent
Daniel R. Young	Absent

the following resolution was unanimously adopted:

RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska do and the same hereby does authorize and direct the County Treasurer of Sarpy County to transfer the sum of

$60,000.00 from the General Account of the District to the Bond Fund Account of the District in order to fund a proposed call of the bonds of the District.

The Chairman announced that the next matter for discussion was the consideration of bills to be paid from the General Fund of the District. The Clerk presented an invoice from Omaha Public Power District in the amount of $317.19 for street lighting; a statement from Unico Group in the amount of $821.00 for Errors & Omissions insurance; a statement from Lamp Rynearson & Associates, Inc. in the amount of $860.67 for engineering services; a statement from the World Herald Media Group in the amount of $38.78 for publication expense; a statement from Infinity CPA Group, Inc. in the amount of $1,679.50 for accounting services; and a statement from Erickson | Sederstrom PC in the amount of $1,897.75 for legal fees and costs; upon motion duly made, seconded and by roll call vote as follows:

Trustee	Vote
Richard S. Reiser	Yes
Gregory L. Werner	Yes
Robert E. Synowicki, Jr.	Yes
Gale L. Wickersham	Absent
Daniel R. Young	Absent

the following resolution was adopted:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrant Nos. 2676 through 2681, of the District, dated the date of this meeting, to the following payees and in the following amounts, said Warrants to be drawn on the General Fund of the District and to draw interest at the rate of 7% per annum (interest to be paid when due) and to be redeemed no later than September 17, 2015, subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law, to wit:

A. General Fund Warrant No. 2676 in the amount of $317.19, payable to Omaha Public Power District;

B. General Fund Warrant No. 2677 in the amount of $821.00, payable to Unico Group;

C. General Fund Warrant No. 2678 in the amount of $860.67, payable to Lamp Rynearson & Associates, Inc.;

D. General Fund Warrant No. 2679 in the amount of $38.78, payable to World Herald Media Group; and

E. General Fund Warrant No. 2580 in the amount of $1,679.50; payable to Infinity CPA Group, Inc.;

F. General Fund Warrant No. 2681 in the amount of $1,897.75 payable to Erickson | Sedestrom, PC;

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska that both they and the District hereby find and determine and covenant, and warrant and agree that (a) the facilities for which the above Warrants are issued are designed to serve members of the general public on an equal basis; (b) there are no persons with right to use said facilities other than as members of the general public; (c) ownership and operation of said facilities is with the District or another political subdivision; (d) none of the proceeds of the Warrants will be loaned to any person and to the extent that special assessments have been or are to be levied for any said facilities, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specially benefited by such facilities in the District; and (e) the District hereby authorizes and directs the Chairman or Clerk to file, when due, an information reporting form pursuant to Section 149(e) of the Internal Revenue Code of 1986 pertaining to the above Warrants.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska that the District hereby covenants, warrants and agrees as follows: (a) to take all actions necessary under the current federal law to maintain the tax exempt status (as to taxpayers generally) of interest on the above Warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above Warrants as its "qualified tax exempt obligations" under Section 265(b)(3)(B)(i)(III) of the Internal Revenue Code of 1986 as amended and covenants and warrants that the District does not reasonably expect to issue warrants or bonds or other obligations aggregating in the principal amount of more than $5,000,000 during the calendar year in which the above Warrants are to be issued.

There being no further business to come before the meeting, upon motion duly made, seconded and by roll call vote as follows:

Trustee	Vote
Richard S. Reiser	Yes
Gregory L. Werner	Yes
Robert E. Synowicki, Jr.	Yes
Gale L. Wickersham	Absent
Daniel R. Young	Absent

the meeting was adjourned.

Robert E. Synowicki, Jr.

AGENDA

Sanitary and Improvement District No. 52 of
Sarpy County, Nebraska
September 17, 2012

1. Meeting called to Order – Announcement to be made by Chairman as follows:

   "A current copy of the Nebraska Open Meetings Act is available for review by anyone in attendance. [indicate where the copy is located]."

2. Review of the Minutes of August 1, 2012

3. Items to Discuss

   a. Budget hearing

   b. Special hearing to set final tax request

   c. Proposed resolution to call the bonds

4. Payment of General Fund Bills:

Warrant No.	Payee	Amount
2676	OPPD	317.19
2677	Unico Group	821.00
2678	Lamp Rynearson & Associates, Inc.	860.67
2679	World Herald Media Group (Papillion Times)	38.78
2680	Infinity CPA Group, Inc.	1,679.50
2681	Erickson | Sederstrom PC	1,897.75

5. New business, if any.

6. Adjournment.

CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 52 of Sarpy County, Nebraska, ("The District") and hereby further certify as follows:

1. Annexed to this certificate is a true and correct transcript of the proceedings of the Board of Trustees of the District relating to a meeting of said District held on the date and at the time reflected in the meeting minutes contained in said foregoing transcript (the "Meeting"). All of the proceedings of the District and of the Board of Trustees thereof which are set out in the annexed and foregoing transcript have been fully recorded in the journal of proceedings of the District and the undersigned District Clerk has carefully compared the annexed and foregoing transcript with said journal and with the records and files of the District which are in such Clerk's official custody and said transcript is a full, true and complete copy of said journal, records and files which are set out therein.

2. Advance notice for the Meeting was given by publication as set forth in the affidavit of publication contained in the foregoing transcript and was mailed to the Clerk of the municipality or county within whose zoning jurisdiction the District is located at least seven days prior to the date of the Meeting. Advance notice for the meeting, including notice of agenda subjects, was given to all members of the Board of Trustees. All news media requesting notification of meetings of said body were provided with advance notice of the times and places of such meetings and the subjects to be discussed.

3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects were contained in said agenda for at least 24 hours prior to the Meeting and each agenda item was sufficiently descriptive to give the public reasonable notice of the matters to be considered at the Meeting.

4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review and were informed of the location of such copy in the room in which such Meeting was being held. At least one copy of all resolutions and other reproducible written materials, which actions are shown in said proceedings, was made available for examination and copying by members of the public at the Meeting.

5. The minutes of the Meeting were in written form and available for public inspection after the Meeting at the office of the District; a copy of the Minutes of the Meeting was sent to the Clerk of the municipality or county within whose zoning jurisdiction the District is located.

6. No litigation is now pending or threatened to restrain or enjoin the District from the issuance and delivery of any warrants or other obligations issued by the District or the levy and collection of tax or other revenues or relating to any of the improvements for which any such warrants or other obligations were or are issued nor in any manner questioning the proceedings and authority under which any such warrants or other obligations were or are issued or affecting the validity thereof; neither the corporate existence or boundaries of the District nor the title of its present officers to their respective offices is being contested; no authority or proceedings for the issuance of any warrants or other obligations by the District have been repealed, revoked or rescinded as of the date hereof. All actions taken by the Board of Trustees referred to in said transcript were taken at a public meeting while open to the attendance of the public.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 17 day of September, 2012.

Chairperson

Clerk

ACKNOWLEDGEMENT OF RECEIPT OF NOTICE OF MEETING

The undersigned Trustee hereby acknowledges receipt of Notice of the meeting of the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska, to be held on September 17, 2012, at the offices of Werner Enterprises, I-80 and Highway 50, Omaha, Nebraska at 4:00 P.M.

Gregory L. Werner

ACKNOWLEDGEMENT OF RECEIPT OF NOTICE OF MEETING

The undersigned Trustee hereby acknowledges receipt of Notice of the meeting of the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska, to be held on September 17, 2012, at the offices of Werner Enterprises, I-80 and Highway 50, Omaha, Nebraska at 4:00 P.M.

Richard S. Reiser

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Robert E. Synowiski, Jr.

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Gale L. Wickersham

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Daniel R. Young

Daniel R. Young

I will be unable to attend out of town.

Tom Guilfoyle

From: Sandra Mills [smills@sarpy.com]
Sent: Tuesday, September 04, 2012 9:24 AM
To: Tom Guilfoyle
Subject: RE: SID 52 - Notice of Meeting of September 17, 2012

Thank you for the e-mail.

Sincerely,

Sandy Mills
Administrative Assistant
Sarpy County Clerk's Office
1210 Golden Gate Drive
Papillion, NE 68046
(402) 593-5957
(402) 593-4471 Fax

From: Tom Guilfoyle [mailto:tguil@eslaw.com]
Sent: Tuesday, September 04, 2012 8:57 AM
To: SID
Subject: SID 52 - Notice of Meeting of September 17, 2012

Dear Sir or Madam:

Please see attached Notice of Meeting to be held on September 17, 2012, in the above-captioned SID. Please acknowledge receipt of the Notice by replying to this e-mail.

Thank you for your assistance.

Tom

Thomas J. Guilfoyle
Erickson | Sederstrom, P.C.
10330 Regency Parkway Drive, Suite 100
Omaha, NE 68114
(402) 397-2200
Direct Line: (402) 390-7124
Fax: (402) 390-7137
guilfoyle@eslaw.com

IRS Circular 230 Required Notice--IRS regulations require that we inform you as follows: To the extent this communication (including any attachments) addresses any federal tax matter, it was not written to be (and may not be) relied upon to (i) avoid penalties under the Internal Revenue Code or (ii) promote, market or recommend to another party any transaction or tax-related matter so addressed.

This message is intended only for the named recipient. If you are not the intended recipient, you are notified that disclosing, copying, distributing or taking any action in reliance on the contents of this information is strictly prohibited.

AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA }
} **SS.**
County of Sarpy }

Being duly sworn, upon oath, Shon Barenklau deposes and says that he is the Publisher or Kirk Hoffman deposes and says that he is the Business Manager of the **Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor**, legal newspapers of general circulation in Sarpy County, Nebraska, and published therein; that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on:

Wednesday, September 5, 2012 Papillion Times

And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.

Shon Barenklau OR Kirk Hoffman
Publisher Business Manager

Today's Date 09-04-2012
Signed in my presence and sworn to before me:

Notary Public

GENERAL NOTARY - State of Nebraska
JESSICA C. ERWIN
My Comm. Exp. Dec. 10, 2015

Printer's Fee $ 38.78
Customer Number: 1150
Order Number: 0001556080

ERICKSON | SEDERSTROM, P.C.
Attorneys
10330 Regency Parkway Drive, Suite 100
Omaha, Nebraska
Sanitary and Improvement District No. 52 of Sarpy County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 17th day of September, 2012, at 4:00 p.m. at the offices of Werner Enterprises, 14507 Frontier Road (I-80 and Highway 50), Omaha, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours. The agenda for such meeting is kept continuously current and is available for public inspection at the office of counsel for the District at 10330 Regency Parkway Drive, Omaha, Nebraska, and includes the consideration of the payment of the existing bonds, payment of bills and general business of the District.

Robert Synowicki, Clerk

2010-2011 Actual Disbursements & Transfers	$219,587.00
2011-2012 Actual Disbursements & Transfers	$185,770.00
2012-2013 Proposed Budget of Disbursements & Transfers	$838,356.00
2012-2013 Necessary Cash Reserve	$4,590.00
2012-2013 Total Resources Available	$842,946.00
Total 2012-2013 Personal & Real Property Tax Requirement	$81,011.00
Unused Budget Authority Created for Next Year	$64,862.06

BREAKDOWN OF PROPERTY TAX:

Personal and Real Property Tax Required for Bonds	$0.00
Personal and Real Property Tax Required for All Other Purposes	$81,011.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 17th day of September, 2012 at 4:15 p.m. at the offices of Werner Enterprises, 14507 Frontier Road (I-80 and Highway 50), Omaha, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2011-2012 Property Tax Request	$313,864.00
2011 Tax Rate	0.423081
Property Tax Rate (2011-2012 Request/2012 Valuation)	0.406807
2012-2013 Proposed Property Tax Request	$81,011.00
Proposed 2012 Tax Rate	0.105000

1556080; 9/5

ERICKSON | SEDERSTROM, P.C.
Attorneys
10330 Regency Parkway Drive, Suite 100
Omaha, Nebraska

Sanitary and Improvement District No. 52 of Sarpy County, Nebraska

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