

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

Minutes of Meeting of Board of Trustees
September 10, 2014

A meeting 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 2:00 p.m. on the 10th day of September, 2014 at the offices of Werner Enterprises, I-80 and Highway 50, Omaha, Nebraska. Present were: James A Mullen, Robert E. Synowicki, Jr., Gregory L. Werner, and Daniel R. Young. Absent was Gale L. Wickersham.

Notice of the meeting/budget hearing was given in advance thereof by publication in The Papillion Times on September 3, 2014, a copy of the Affidavit of Publication being attached to these Minutes. Notice of the meeting 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 meeting was called to order by Chairman, James A. Mullen.

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 February 5, 2014. 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:

| <u>Trustee</u> | <u>Vote</u> |
|--------------------------|-------------|
| James A. Mullen | Yes |
| Robert E. Synowicki, Jr. | Yes |
| Gregory L. Werner | Yes |
| Gale L. Wickersham | Absent |
| Daniel R. Young | Yes |

the following resolutions were adopted.

RESOLVED that pursuant to *Neb. Rev. Stat.* § 13-501 to 13-522 (Reissue 2012), 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, 2014 and ending June 30, 2015) 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 discussion was consideration of an audit waiver. Ms. Rhonda Riha, accountant for the District has suggested that since we did not have a bond fund levy, that it may be appropriate to request an audit waiver from the Nebraska Auditor of Public Accounts. After thorough discussion and upon motion duly made, seconded and by roll call vote as follows:

| <u>Trustee</u> | <u>Vote</u> |
|--------------------------|-------------|
| James A. Mullen | Yes |
| Robert E. Synowicki, Jr. | Yes |
| Gregory L. Werner | Yes |
| Gale L. Wickersham | Absent |
| Daniel R. Young | Yes |

BE IT RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska that the District's accountant be and hereby is authorized and directed to seek from the State Auditor a waiver of the audit requirement for the District for the year ended June 30, 2014.

The Chairman announced that the next matter for consideration was the ratification of the acceptance of the street sweeping bids received from the engineers for the District. The Chairman informed the Board that three bids had been received for street sweeping and that the lowest qualified bid was that of Clean Sweep Commercial in the amount of \$390.00. He further informed the Board that the engineers for the District had been notified to proceed with the street sweeping in a timely manner following the winter season. After thorough discussion and unanimous consent, the Board ratified and confirmed the proceeding with the acceptance of the street sweeping bid of Clean Sweep Commercial.

The Chairman announced that the next matter for discussion was the information surrounding the One Call Notification Act which requires operators of underground facilities be members of and participate in the statewide One-Call Notification Center. Thomas J. Guilfoyle, attorney for the District, advised the Board that due to the requirement, Lamp Rynearson, engineers for the District, had been notified that the District wanted to participate in the One Call. Lamp Rynearson signed the District up for participation and informed the District of its role and billing for the same. Mr. Guilfoyle informed the Board, that his firm was advancing the fees for the One Call statements, which were fairly minimal, due to the fact that cash payment was required. The Chairman announced that it would be appropriate to ratify and approve the participation in One Call on behalf of the District. After thorough discussion and upon motion duly made, seconded and by roll call vote as follows:

| <u>Trustee</u> | <u>Vote</u> |
|--------------------------|-------------|
| James A. Mullen | Yes |
| Gregory L. Werner | Yes |
| Robert E. Synowicki, Jr. | Yes |
| Gale L. Wickersham | Absent |
| Daniel R. Young | Yes |

The Board of Trustees authorized participation in the One Call system, pursuant to the One-Call Notification Act.

The Chairman announced that the next matter for discussion was a letter that the District had received from Richard Harman of Ameritas advising that in the future all General Fund Warrants that had to be purchased, will be subject to a five percent fee. Mr. Guilfoyle, attorney for the District, advised that the District was on a cash basis and wouldn't affect the District in its current financial status. No formal action was taken at this time.

The Chairman announced that the next matter for consideration was the ratification of warrants drawn on the General Fund Account of the District and payable to Omaha Public Power District. The Chairman announced that at a prior meeting the Chairman and Clerk were

authorized to issue warrants payable to Omaha Public Power District for street lights as they became due to avoid problems caused by payment delays occasioned by delays in meetings. Such warrants are to be ratified at the meeting following their issuance. Warrants were issued as follows:

| <u>Warrant No.</u> | <u>Payee</u> | <u>Amount</u> |
|------------------------|----------------------|---------------|
| 2737 | OPPD (issued 3-4-14) | 306.29 |
| 2738 | OPPD (issued 4-4-14) | 305.98 |
| 2739 | OPPD (issued 5-5-14) | 304.91 |
| 2740 | OPPD (issued 6-4-14) | 306.72 |
| 2741 | OPPD (issued 7-1-14) | 306.54 |
| 2742 | OPPD (issued 8-1-14) | 306.79 |

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 \$306.89 for street lighting; a statement from Erickson | Sederstrom, PC in the total amount of \$4,361.48 for legal fees and costs; statements from Lamp Rynearson & Associates, Inc. in the total amount of \$1,151.04 for engineering services; an invoice from the World Herald Media Group in the amount of \$28.70 for publication expense; a statement from Infinity CPA Group, Inc. in the amount of \$2,587.00 for accounting services; a statement from Utilities Service Group in the amount of \$1,462.50 for sanitary sewer cleaning; a statement from Commercial Seeding Contractors in the amount of \$400.00 for right-of-way mowing; statements from Cornerstone Insurance Group in the total amount of \$2,476.00 for insurance and Chairman's bond; a statement from Clean Sweep Commercial in the amount of \$390.00 for street sweeping; and a statement from Skyline Sign Company in the amount of \$112.95 for street sign repairs; upon motion duly made, seconded and by roll call vote as follows:

| <u>Trustee</u> | <u>Vote</u> |
|--------------------------|-------------|
| James A. Mullen | Yes |
| Gregory L. Werner | Yes |
| Robert E. Synowicki, Jr. | Yes |
| Gale L. Wickersham | Absent |
| Daniel R. Young | Yes |

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. 2737 through 2752 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 10, 2017, 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. 2737 in the amount of \$306.29, payable to Omaha Public Power District;
- B. General Fund Warrant No. 2738 in the amount of \$305.98, payable to Omaha Public Power District;
- C. General Fund Warrant No. 2739 in the amount of \$304.91, payable to Omaha Public Power District;
- D. General Fund Warrant No. 2740 in the amount of \$306.72, payable to Omaha Public Power District;
- E. General Fund Warrant No. 2741 in the amount of \$306.54, payable to Omaha Public Power District;
- F. General Fund Warrant No. 2742 in the amount of \$307.79, payable to Omaha Public Power District;
- G. General Fund Warrant No. 2743 in the amount of \$306.89, payable to Omaha Public Power District;
- H. General Fund Warrant No. 2744 in the amount of \$4,361.48, payable to Erickson | Sederstrom PC;

- I. General Fund Warrant No. 2745 in the amount of \$1,151.04, payable to Lamp Rynearson & Associates, Inc.;
- J. General Fund Warrant No. 2746 in the amount of \$28.70, payable to World Herald Media Group;
- K. General Fund Warrant No. 2747 in the amount of \$2,587.00, payable to Infinity CPA Group LLC.
- L. General Fund Warrant No. 2748 in the amount of \$1,462.50 payable to Utilities Service Group;
- M. General Fund Warrant No. 2749 in the amount of \$400.00. payable to Commercial Seeding Contractors;
- N. General Fund Warrant No. 2750 in the amount of \$2,476.00 payable to Cornerstone Insurance Group;
- O. General Fund Warrant No. 2751 in the amount of \$390.00 payable to Clean Sweep Commercial; and
- P. General Fund Warrant No. 2752 in the amount of \$112.95 payable to Skyline Sign Company;

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 \$10,000,000 during the calendar year in which the above Warrants are to be issued.

The Chairman announced that the next matter for consideration was any new business of the District. There were several maintenance matters raised by the Board in that regard. Greg Werner, expressed his continued concern that the District undertake the joint and crack sealing for the streets as it has in the past. Mr. Guilfoyle, attorney for the District, was advised to contact Lamp Rynearson & Associates and have them get together with Chad Harrington from Werner Enterprises to discuss any damaged areas that needed to be addressed in the streets of which Mr. Harrington was aware.

Mr. Dan Young raised his concern with the fact that the warning signs on the dead end road near his place of business were in need of repair or knocked over. Mr. Guilfoyle was advised to notify the engineer to facilitate repair of the signs.

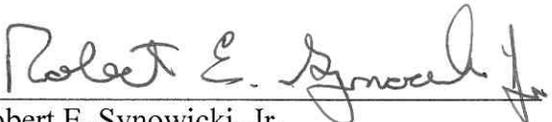
Mr. Greg Werner further raised his concern about the "Russian thistles" in either the right-of-way along 144th Street or the right-of-way along Highway 50. He indicated that they were a noxious weed and should be addressed. Mr. Guilfoyle was advised to notify the engineers for the District to address that situation if the area of concern was along 144th Street within the District and attempt to notify the State if they were along Highway 50.

Lastly, the Chairman of the District advised the Board that he had completed an application for Directors and Officers Insurance and the same had been submitted due to the change in insurance companies. After thorough discussion the Chairman's execution and submission of the application was ratified and confirmed.

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

| <u>Trustee</u> | <u>Vote</u> |
|--------------------------|-------------|
| James A. Mullen | Yes |
| Gregory L. Werner | Yes |
| Robert E. Synowicki, Jr. | Yes |
| Gale L. Wickersham | Absent |
| Daniel R. Young | Yes |

the meeting was adjourned.



Robert E. Synowicki, Jr.

AGENDA

Sanitary and Improvement District No. 52 of
Sarpy County, Nebraska
September 10, 2014

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 February 5, 2014

3. Items to Discuss
 - a. Budget hearing
 - b. Audit Waiver
 - c. Ratification of engagement letter for budget/audit
 - d. Ratification of street sweeping
 - e. One Call signup ratification
 - f. Report that Ameritas will charge 5% fee if not on cash basis for all warrants
 - g. Fiber-optic cable request by Rocky Mountain Telecom

4. Ratification of General Fund Warrants:

| <u>Warrant</u> <u>No.</u> | <u>Payee</u> | <u>Amount</u> |
|------------------------------|----------------------|---------------|
| 2737 | OPPD (issued 3-4-14) | 306.29 |
| 2738 | OPPD (issued 4-4-14) | 305.98 |
| 2739 | OPPD (issued 5-5-14) | 304.91 |
| 2740 | OPPD (issued 6-4-14) | 306.72 |
| 2741 | OPPD (issued 7-1-14) | 306.54 |
| 2742 | OPPD (issued 8-1-14) | 306.79 |

5. Payment of General Fund Bills:

| Warrant | | |
|------------|--|---------------|
| <u>No.</u> | <u>Payee</u> | <u>Amount</u> |
| 2743 | OPPD | 306.89 |
| 2744 | Erickson Sederstrom PC | 4,361.48 |
| 2745 | Lamp Rynearson & Associates, Inc. | 1,151.04 |
| 2746 | World Herald Media Group (Papillion Times) | 28.70 |
| 2747 | Infinity CPA Group, Inc. | 2,587.00 |
| 2748 | Utilities Service Group | 1,462.50 |
| 2749 | Commercial Seeding Contractors | 400.00 |
| 2750 | Cornerstone Insurance Group | 2,476.00 |
| 2751 | Clean Sweep Commercial | 390.00 |
| 2752 | Skyline Sign Company | 112.95 |

6. New business, if any.

7. 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.

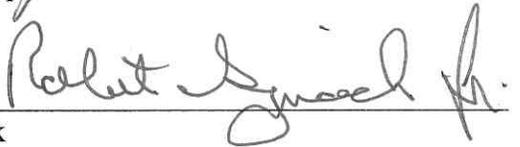
5. The minutes of the Meeting were in written form and available for public inspection after the Meeting at the office of the District; a copy of the Minutes of the Meeting was sent to the Clerk of the municipality or county within whose zoning jurisdiction the District is located.

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 16 day of September, 2014.



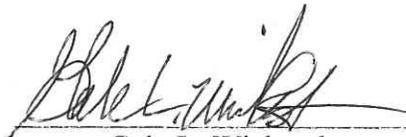
Chairperson



Clerk

ACKNOWLEDGEMENT OF RECEIPT OF NOTICE MEETING

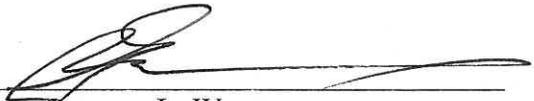
The undersigned Trustee hereby acknowledges receipt of Notice of the meeting of the Board of Trustees of Sanitary and Improvement District No. 52 of Sarpy County, Nebraska, to be held on September 10, 2014, at the offices of Werner Enterprises, I-80 and Highway 50, Omaha, Nebraska at 2:00 P.M.



Gale L. Wickersham

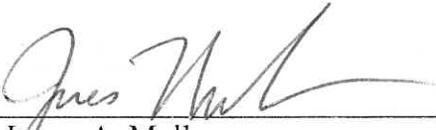
ACKNOWLEDGEMENT OF RECEIPT OF NOTICE OF MEETING

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 10, 2014, at the offices of Werner Enterprises, I-80 and Highway 50, Omaha, Nebraska at 2:00 P.M.


Gregory L. Werner

ACKNOWLEDGEMENT OF RECEIPT OF NOTICE OF MEETING

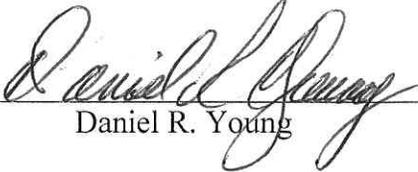
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James A. Mullen

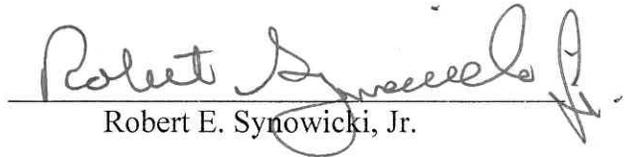
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Daniel R. Young

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 10, 2014, at the offices of Werner Enterprises, I-80 and Highway 50, Omaha, Nebraska at 2:00 P.M.


Robert E. Synowicki, Jr.

Deb Arkfeld

From: Sandra Mills <smills@sarpy.com>
Sent: Friday, August 29, 2014 4:06 PM
To: Tom Guilfoyle
Subject: RE: SID 52 - Notice of September 10, 2014 meeting

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: Friday, August 29, 2014 11:25 AM
To: SID
Subject: RE: SID 52 - Notice of September 10, 2014 meeting

Sir/Madam:

Attached please find the Notice of Meeting for the meeting to be held September 10, 2014. Please acknowledge receipt of this e-mail for my records.

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.

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 10th day of September, 2014, at 2:00 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 bills and general business of the District.

Robert Synowicki, Clerk

| | | |
|---|----|------------|
| 2012-2013 Actual Disbursements & Transfers | \$ | 750,095.00 |
| 2013-2014 Actual Disbursements & Transfers | \$ | 36,854.00 |
| 2014-2015 Proposed Budget of Disbursements & Transfers | \$ | 167,900.00 |
| 2014-2015 Necessary Cash Reserve | \$ | 61,805.00 |
| 2014-2015 Total Resources Available | \$ | 229,705.00 |
| Total 2014-2015 Personal & Real Property Tax Requirement | \$ | 81,011.00 |
| Unused Budget Authority Created for Next Year | \$ | 72,157.01 |
| BREAKDOWN OF PROPERTY TAX: | | |
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ | 81,011.00 |
| Personal and Real Property Tax Required for Bonds | \$ | 0.00 |