

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

Minutes of Meeting of Board of Trustees
September 13, 2016

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 4:00 p.m. on the 13th day of September, 2016 at the offices of Werner Enterprises, I-80 and Highway 50, Omaha, Nebraska. Present were: Trustees, James A Mullen, James L. Johnson and H. Marty Nordlund. Daniel R. Young and Steven C. Wickersham were absent.

Notice of the budget hearings/meeting was given in advance thereof by publication in The Papillion Times on September 7, 2016, 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 May 25, 2016. 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, was 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
James L. Johnson	Yes
Steven C. Wickersham	Absent
Daniel R. Young	Absent
H. Marty Nordlund	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, 2016 and ending June 30, 2017) the sum of \$59,029.00 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, had previously 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. We have been obtaining an audit waiver for the past few years. 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
James L. Johnson	Yes
Steven C. Wickersham	Absent
Daniel R. Young	Absent
H. Marty Nordlund	Yes

the following resolutions were adopted.

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, 2016.

The Chairman announced that the next matter for consideration was the ratification of the engagement of Infinity CPA Group LLC for accounting services to be provided to the District for the year ending June 30, 2016. The Chairman informed the Board that the District had received a letter outlining the accountants' duties and responsibilities in connection with the year-end and annual budget and that the Chairman, James Mullen, had executed the same in a timely manner. The Chairman announced that it would be appropriate to ratify and approve the execution of the engagement letter 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
James L. Johnson	Yes
Steven C. Wickersham	Absent
Daniel R. Young	Absent
H. Marty Nordlund	Yes

The Board of Trustees authorized the employment of Infinity CPA Group LLC as accountants for the District on the terms set forth in the accountants' proposal, and ordered and ratified the Chairman's execution of the proposal on behalf of the District.

The Chairman announced that the next matter for discussion was the report on receipt of MUD reimbursement and deposit. Thomas J. Guilfoyle, Attorney for the District, informed the Board that the District has received checks from Metropolitan Utilities District which represented a refund of the amount the District had expended for the pioneer main connection. Mr. Guilfoyle informed the Board that the checks had been deposited into the General Fund Account of the District since the District no longer has a bonded indebtedness. The information was provided to the board members for informational purposes only.

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>
2813	OPPD (issued 6-3-16)	306.13
2814	OPPD (issued 7-6-16)	306.24
2815	OPPD (issued 8-1-16)	306.09

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 statements from Lamp Rynearson & Associates, Inc. in the total amount of \$365.68 for engineering services; an invoice from BH Media Group, Inc. in the amount of \$41.00 for publication expense; an invoice from Erickson | Sederstrom PC in the amount of \$2,392.90 for legal fees and costs; an invoice from Infinity CPA Group, Inc. in the amount of \$1,797.50 for accounting services; an invoice and engineer recommendation for payment to Commercial Seeding Contractors in the amount of \$460.00 for mowing services; an invoice and engineer recommendation for Clean Sweep Commercial in the amount of \$425.00 for street sweeping; an invoice from Cornerstone Insurance Group in the amount of \$2,055.00 for directors and officers liability insurance; and an invoice from Omaha Public Power District in the amount of \$306.41 for street lighting; upon motion duly made, seconded and by roll call vote as follows:

<u>Trustee</u>	<u>Vote</u>
James A. Mullen	Yes
James L. Johnson	Yes
Steven C. Wickersham	Absent
Daniel R. Young	Absent
H. Marty Nordlund	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. 2813 through 2823 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 13, 2019, 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. 2813 in the amount of \$306.13, payable to Omaha Public Power District;

- B. General Fund Warrant No. 2814 in the amount of \$306.24, payable to Omaha Public Power District;
- C. General Fund Warrant No. 2815 in the amount of \$306.09, payable to Omaha Public Power District;
- D. General Fund Warrant No. 2816 in the amount of \$365.68, payable to Lamp Rynearson & Associates, Inc.;
- E. General Fund Warrant No. 2817 in the amount of \$41.00, payable to BH Media Group, Inc.;
- F. General Fund Warrant No. 2818 in the amount of \$2,392.90 payable to Erickson | Sederstrom PC;
- G. General Fund Warrant No. 2819 in the amount of \$1,797.50, payable to Infinity CPA Group, Inc.;
- H. General Fund Warrant No. 2820 in the amount of \$460.00, payable to Commercial Seeding Contractors;
- I. General Fund Warrant No. 2821 in the amount of \$425.00, payable to Clean Sweep Commercial;
- J. General Fund Warrant No. 2822 in the amount of \$2,055.00, payable to Cornerstone Insurance Group; and
- K. General Fund Warrant No. 2823 in the amount of \$306.41, payable to Omaha Public Power District;

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

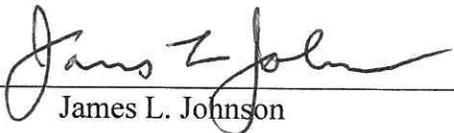
the Chairman or Clerk to file, when due, an information reporting form pursuant to Section 149(e) of the Internal Revenue Code of 1986 pertaining to the above Warrants.

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.

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
James L. Johnson	Yes
Steven C. Wickersham	Absent
Daniel R. Young	Absent
H. Marty Nordlund	Yes

the meeting was adjourned.


James L. Johnson

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.

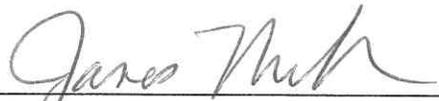
3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects 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 15 day of September, 2016.



Chairperson



Clerk

AGENDA

Sanitary and Improvement District No. 52 of
Sarpy County, Nebraska
September 13, 2016

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 May 25, 2016

3. Items to Discuss
 - a. Budget hearing
 - b. Special hearing to set final tax request
 - c. Audit Waiver
 - d. Ratification of engagement letter for budget/audit
 - e. Report on receipt of MUD warrant reimbursement and deposit

4. Ratification of General Fund Warrants:

<u>Warrant No.</u>	<u>Payee</u>	<u>Amount</u>
2813	OPPD (issued 6-3-16)	306.13
2814	OPPD (issued 7-6-16)	306.24
2815	OPPD (issued 8-1-16)	306.09

5. Payment of General Fund Bills:

<u>Warrant No.</u>	<u>Payee</u>	<u>Amount</u>
2816	Lamp Rynearson & Associates, Inc.	365.68
2817	BH Media Group, Inc. (Papillion Times)	41.00

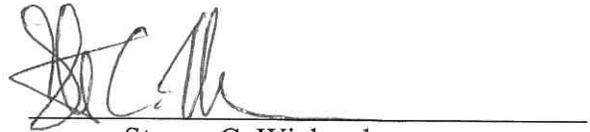
2818	Erickson Sederstrom PC	2,392.90
2819	Infinity CPA Group, Inc.	1,797.50
2820	Commercial Seeding Contractors	460.00
2821	Clean Sweep Commercial	425.00
2822	Cornerstone Insurance Group	2,055.00
2823	Omaha Public Power District	306.41

6. New business, if any.

7. Adjournment.

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 13, 2016, at the offices of Werner Enterprises, I-80 and Highway 50, Omaha, Nebraska at 4:00 P.M.



Steven C. Wickersham

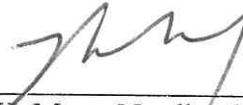
ACKNOWLEDGEMENT OF RECEIPT OF NOTICE OF MEETING

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 13, 2016, at the offices of Werner Enterprises, I-80 and Highway 50, Omaha, Nebraska at 4:00 P.M.


James L. Johnson

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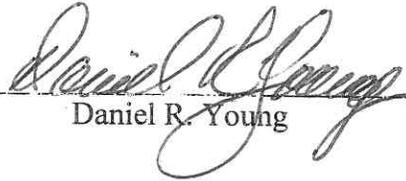
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H. Marty Nordlund

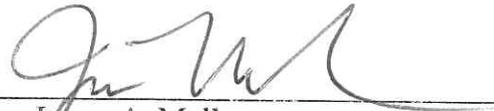
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Daniel R. Young

ACKNOWLEDGEMENT OF RECEIPT OF NOTICE OF MEETING

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James A. Mullen

Deb Arkfeld

From: Whitney Compton <wcompton@sarpy.com>
Sent: Friday, September 02, 2016 10:53 AM
To: Tom Guilfoyle
Cc: Clerk Email
Subject: RE: Sid 52 of Sarpy County, Nebraska (File No. 38907)

Mr. Guilfoyle,

This is to confirm receipt of SID 52 Notice of Budget Hearing for September 13, 2016.

Please contact our office if anything further is needed.

Thanks,

Deb Houghtaling

Deb Houghtaling
Sarpy County Clerk
Deb@sarpy.com
(By Whitney Compton, Administrative Technician)
402-593-4433
Fax: 402-593-4471

From: Tom Guilfoyle [<mailto:tguil@eslaw.com>]
Sent: Friday, September 02, 2016 10:35 AM
To: SID <SID@sarpy.com>
Cc: cityclerk@papillion.org
Subject: Sid 52 of Sarpy County, Nebraska (File No. 38907)

Dear Sir or Madam:

Please see attached Notice of Meeting/budget hearings to be held September 13, 2016 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

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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 13th day of September, 2016, 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 bills and general business of the District.

James L. Johnson, Clerk

2014-2015 Actual Disbursements & Transfers	\$	27,445.00
2015-2016 Actual Disbursements & Transfers	\$	86,762.00
2016-2017 Proposed Budget of Disbursements & Transfers	\$	282,400.00
2016-2017 Necessary Cash Reserve	\$	123,841.00
2016-2017 Total Resources Available	\$	406,241.00
Total 2016-2017 Personal & Real Property Tax Requirement	\$	59,029.00
Unused Budget Authority Created for Next Year	\$	102,008.33
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	\$	59,029.00
Personal and Real Property Tax Required for Bonds	\$	0.00

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 13th day of September, 2016 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.

2015-2016 Property Tax Request	\$	60,159.00
2015 Tax Rate		0.069839
Property Tax Rate (2015-2016 Request/2016 Valuation)		0.071175
2016-2017 Proposed Property Tax Request	\$	59,029.00
Proposed 2016 Tax Rate		0.069838