

CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 87 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.

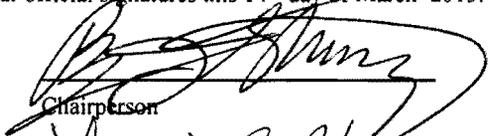
3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects 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, for 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 within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, 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 14th day of March 2013.


Chairperson


Clerk

MINUTES OF THE MEETING OF SANITARY AND IMPROVEMENT DISTRICT NO. 87 OF SARPY COUNTY, NEBRASKA ON MARCH 14, 2013

The meeting of the Board of Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska was convened in open and public session at 9:00 A.M. on March 14, 2013 at 11440 West Center Road, Omaha, Nebraska

Present at the meeting were Trustees Byron Stigge and Linda Stigge.

Notice of the meeting was given in advance thereof by publication in the Bellevue Leader on March 6, 2013, a copy of the Proof of Publication being attached to these minutes. Notice of the meeting was simultaneously given to all members of the Board of Trustees and a copy of their Acknowledgment of Receipt of Notice is attached to these minutes. Availability of the agenda was communicated in the published notice and in the notice to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The Clerk then certified that notice of this meeting had been given to the Sarpy County Clerk, Papillion, Nebraska at least seven days prior to the time set by the Board of Trustees for this meeting and filed his Certificate to that effect, said Certificate being attached to these minutes and made a part hereof by this reference.

The Chairman then stated that a copy of the Nebraska Open Meeting Laws was available for review and inspection and stated the location of said copy in the room in which such meeting was being held.

The Chairman then presented stated that the following warrant had been issued from the General Fund Account of the District paid prior to this meeting.

a) Omaha Public Power District for electrical services (#6514388401).	\$495.72
b) E & A Consulting Group for engineering services. (#119502, 119741, 120020).	400.35
c) Chastain-Otis, Inc., for policy renewals.	2,921.00
d) Goracke, Ritterbush & Piotrowski, L.L.P., for accounting services (#12337).	3,932.00
e) Broomers, Inc., for street sweeping (#541)	250.00

f) Fullenkamp, Doyle & Jobeun for legal services. 5,763.45

Then upon a motion duly made, seconded and unanimously adopted by the Trustees, the following resolution was adopted:

RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrant Nos. 431 through 436, inclusive, of the District, to draw interest at the rate of 7%, to be payable from the General Fund Account of the District and to be redeemed no later than three years from the date hereof being March 14, 2016, to-wit:

a) Warrant No. 431 for \$495.72 payable to Omaha Public Power District for electrical services.

b) Warrant No. 432 for \$400.35 payable to E & A Consulting Group for engineering services.

c) Warrant No. 433 for \$2,921.00 payable to Chastain-Otis, Inc., for policy renewals.

d) Warrant No. 434 for \$3,932.00 payable to Goracke, Ritterbush & Piotrowski, L.L.P., for accounting services.

e) Warrant No. 435 for \$250.00 payable to Broomers, Inc., for street sweeping.

f) Warrant No. 436 for \$5,763.45 payable to Fullenkamp, Doyle & Jobeun for legal services.

FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska, that both they and the district hereby find and determine and covenant, warrant and agree as follows: the improvements and/or facilities being financed or refinanced by the above Warrants are for essential governmental functions and are designed to serve members of the general public on an equal basis; all said improvements have from the time of their first acquisition and construction been owned, are owned and are to be owned by the District or another political subdivision; to the extent special assessments have been or are to be levied for any of said improvements, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specially benefitted by said improvements in the District; the development of the land in the District is for residential or

commercial use and the development of the land in the District for sale and occupation by the general public has proceeded and is proceeding with reasonable speed; other than any incidental use of said improvements by a developer during the initial period of development of said improvements, there have been, are and will be no persons with rights to use such improvements other than as members of the general public; none of the proceeds of said Bonds or any refinanced indebtedness have been or will be loaned to any private person or entity; the District hereby authorizes and directs the Chairperson or Clerk to file or cause to be filed, when due, an information reporting form pursuant to Section 149(e) of the Internal Revenue Code of 1986, as amended, pertaining to the above Warrants; and the District does not reasonably expect to sell or otherwise dispose of said improvements and/or facilities, in whole or in part, prior to the last maturity of the above Warrants.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska that the District hereby covenants, warrants and agrees as follows: (a) to take all actions necessary under 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)(ii) of the Internal Revenue Code 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.

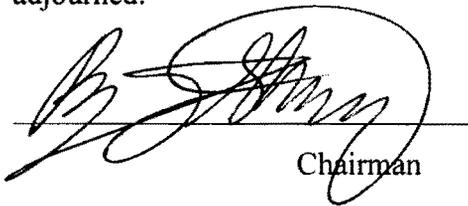
BE IT FURTHER RESOLVED BY THE Board of Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska that this and the preceding Resolutions are hereby adopted as the Certificate with Respect to Arbitrage of the District pertaining to the above Warrants and the District and the Chairman and Clerk of the District hereby further certify, as of the date of the registration of the above Warrants with the County Treasurer of Sarpy County, Nebraska, as follows:

1. No separate reserve or replacement fund has been or will be established with respect to the above Warrants. The District reasonably anticipates that monies in its Bond Fund reasonably attributable to the above Warrants in excess of the less of: (a) 10% of the net principal proceeds of the above Warrants, (b) the maximum annual debt service due on the above Warrants, or (c) 125% of average annual debt service due on the above Warrants will be

expended for payment of principal of and interest on the above Warrants within 13 months after receipt of such monies. That amount which is currently held in the District's Bond Fund which exceeds the amount which is to be expended for payment of principal and interest on the above Warrants within 13 months after receipt of such monies, plus the amount arrived at pursuant to the immediately preceding sentence, will not be invested in any securities or any other investment obligations which bear a yield, as computed in accordance with the actuarial method, in excess of the yield on the above Warrants.

2. To the best of their knowledge, information and belief, the above expectations are reasonable.
3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.
4. This Certificate is being passed, executed and delivered pursuant to Sections 1.148-2 (b) (2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended, and under the Internal Revenue Code of 1986.

There being no further business to come before the meeting, the meeting was adjourned.


Chairman


Clerk

CERTIFICATE

The undersigned being Clerk of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska hereby certifies that Notice of meeting of the Board of Trustees of said District held on March 14, 2013 was mailed by United States Mail, postage prepaid to the Sarpy County Clerk, Papillion, Nebraska at least seven days prior to the date of said meeting.

The undersigned further certifies that the agenda for the meeting of the Board of Trustees of said District was prepared and available for public inspection at the address designated in the notice of meeting published in the Bellevue Leader newspaper on March 6, 2013 and that no items were added to the agenda after the commencement of the meeting and that the minutes for the meeting were available for public inspection within ten (10) days from the date of the meeting.

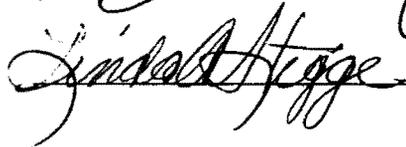

Clerk

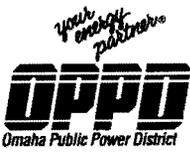
ACKNOWLEDGMENT OF RECEIPT OF
NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska do hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District, and the agenda for such meeting held at 9:00 a.m. on March 14, 2013 at 11440 West Center Road, Omaha, Nebraska.

DATED this 14th day of March 2013.







Account Number	Due Date	Total Amount Due
6514388401	Mar 19, 2013	\$4.48CR

For bill inquiries call the Omaha Office
(402) 536-4131. See back for toll-free number.

Customer Name: SID 87 SARPY
Statement Date: February 27, 2013

Billing Information for service address: 142 HWY 50 OMAHA NE

Billing Period From 01-29-2013 To 02-27-2013 @29 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$155.52	\$1.11	\$165.24

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate

Sales Tax	8.61
Total Charges	\$165.24 x 3
Previous Balance	169.72CR
Total Amount Due	\$4.48CR

3mos - \$495.72

Please return this portion with payment

Paperless billing saves time, money and resources. Sign up now at oppd.com/myaccount.

Statement Date: February 27, 2013

495.72

No Payment Due

Account Number	Due Date	Total Amount Due
6514388401	Mar 19, 2013	\$4.48CR

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number:

Check Here to indicate name, address or phone changes on back of this statement



SID 87 SARPY
% FULLENKANP DOYLE JOBEUN
11440 W CENTER RD
OMAHA NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995





Account Number	Due Date	Total Amount Due
6514388401	Mar 19, 2013	\$4.48CR

Customer Name: SID 87 SARPY
Statement Date: February 27, 2013

Billing Information for service address: 142 HWY 50 OMAHA NE

Billing Period From 01-29-2013 To 02-27-2013 @29 Days

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			Sub-Total Amount per Rate
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	
SL61	61211	9	\$17.28	\$155.52			
SL61					1.11	155.52	\$165.24

E & A Consulting Group, Inc.
Engineering Answers
330 North 117th Street
Omaha, NE 68154-2509
402-895-4700

Sarpy County SID #87
c/o Mr. Robert Doyle, Attorney
11440 West Center Road
Omaha, NE 68144

December 19, 2012
Project No: P2007.079.000
Invoice No: 119502

Project P2007.079.000 The Meadows II District Maintenance
Professional Services from November 05, 2012 to December 09, 2012

Phase 112 District Maintenance for 2012

Task 135 Digger's Hotline

Professional Personnel

	Hours	Rate	Amount	
Eng. Technician IV	1.25	78.00	97.50	
Totals	1.25		97.50	
Total Labor				97.50
			Total this Task	\$97.50

Task 440 Repairs/Maintenance

Professional Personnel

	Hours	Rate	Amount	
Const. Depart. Manager III	.50	113.00	56.50	
Totals	.50		56.50	
Total Labor				56.50
			Total this Task	\$56.50

Task 999 Expenses

Unit Billing

Mileage			5.55	
Total Units			5.55	5.55
			Total this Task	\$5.55
			Total this Phase	\$159.55
			Total this Invoice	\$159.55

Approved:



Robert Czerwinski

E & A Consulting Group, Inc.
Engineering Answers
330 North 117th Street
Omaha, NE 68154-2509
402-895-4700

Sarpy County SID #87
 c/o Mr. Robert Doyle, Attorney
 11440 West Center Road
 Omaha, NE 68144

January 17, 2013
 Project No: P2007.079.000
 Invoice No: 119741

Project P2007.079.000 The Meadows II District Maintenance

Professional Services from December 10, 2012 to January 06, 2013

Phase 112 District Maintenance for 2012

Task 135 Digger's Hotline

Professional Personnel

	Hours	Rate	Amount	
Eng. Technician IV	.50	78.00	39.00	
Totals	.50		39.00	
Total Labor				39.00
				Total this Task \$39.00
				Total this Phase \$39.00

Phase 113 District Maintenance for 2013

Task 135 Digger's Hotline

Professional Personnel

	Hours	Rate	Amount	
Eng. Technician IV	.25	78.00	19.50	
Totals	.25		19.50	
Total Labor				19.50
				Total this Task \$19.50
				Total this Phase \$19.50
				Total this Invoice \$58.50

Approved:


 Robert Czerwinski

E & A Consulting Group, Inc.
Engineering Answers
330 North 117th Street
Omaha, NE 68154-2509
402-895-4700

Sarpy County SID #87
c/o Mr. Robert Doyle, Attorney
11440 West Center Road
Omaha, NE 68144

February 20, 2013
Project No: P2007.079.000
Invoice No: 120020

Project P2007.079.000 The Meadows II District Maintenance

Professional Services from January 07, 2013 to February 03, 2013

Phase 113 District Maintenance for 2013

Task 098 County EPA Report

Professional Personnel

	Hours	Rate	Amount
Administrative Assistant II	.75	59.00	44.25
Totals	.75		44.25
Total Labor			44.25
Total this Task			\$44.25

Task 135 Digger's Hotline

Professional Personnel

	Hours	Rate	Amount
Eng. Technician IV	.25	78.00	19.50
Totals	.25		19.50
Total Labor			19.50
Total this Task			\$19.50

Task 440 Repairs/Maintenance

Professional Personnel

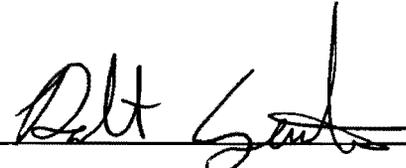
	Hours	Rate	Amount
Const. Depart. Manager III	1.00	113.00	113.00
Totals	1.00		113.00
Total Labor			113.00
Total this Task			\$113.00

Task 999 Expenses

Unit Billing

Mileage			5.55
Total Units			5.55
Total this Task			\$5.55
Total this Phase			\$182.30
Total this Invoice			\$182.30

Approved:



Robert Czerwinski

Chastain-Otis

9394 West Dodge Road Suite 150
Omaha, NE 68114-3319
Phone : 402-397-2500 Fax : 402-397-2467

INVOICE # 23630		Page 1
ACCOUNT NO. SID08-7	CSR SC	DATE 11/06/12
PRODUCER David R. Chastain, CLU,CPCU		

SID #87

c/o Fullenkamp, Doyle & Jobeun
11440 W Center Road
Omaha, NE 68144

Item #	Due Date	Trm	Type	Policy #	Description	Amount
483768	11/17/12	REN	UM-S	CUPNEG0152	Policy renewal umbrella	\$ 2,100.00
483769	11/17/12	REN	WC-S	WCPNEG0152	Policy renewal work comp	\$ 306.00
483770	11/17/12	REN	GL-S	CGSNEG0152	Policy renewal Liability	\$ 515.00
Invoice Balance:						\$ 2,921.00

Goracke, Ritterbush and Piotrowski, L.L.P.

Certified Public Accountants

10846 Old Mill Road, Suite 1 ■ ■ Omaha, NE 68154-2652

Phone: (402) 896-1500

SID # 87 of Sarpy County, Nebraska
C/O Fullenkamp, Doyle & Jobeun
11440 West Center Road
Omaha, NE 68144

Invoice: 12337
Date: 12/31/2012

For professional service rendered as follows:

Conference with attorney on preparation of budget.	3,932.00
Prepare Budget Statement and Certificate of Tax of the District.	
Perform audit of the District records for the year ended June 30, 2012 under provisions of GASB 34.	
Prepare audited financial statements including additional work and schedules required by GASB 34.	

Billed Time & Expenses	<u>\$3,932.00</u>
Invoice Total	<u><u>\$3,932.00</u></u>

<u>12/31/2012</u>	<u>11/30/2012</u>	<u>10/31/2012</u>	<u>09/30/2012</u>	<u>08/31/2012+</u>	<u>Total</u>
3,932.00	0.00	0.00	0.00	0.00	\$3,932.00

Please return this portion with payment.

SID # 87 of Sarpy County, Nebraska

Invoice: 12337
Date: 12/31/2012
Amount Due: \$3,932.00
Amount Enclosed: \$ _____

Broomers, Inc.
 P.O. Box 3666
 Omaha, NE 68103

Invoice

Date 4/23/2012
 Invoice # 541

Bill To

E & A Consulting Group
 330 North 117th St.
 Omaha, NE 68154

Ship To

The Meadows Commercial
 SID #87

P.O. # Patrick Pierce
 Terms Net 30

Ship Date 4/23/2012
 Due Date 5/23/2012
 Other

Item	Description	Qty	Price	Amount
Spring Sweep	Street Sweep-SID 87 Meadows Com.	1	250.00	250.00
<div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> Approved by E & A Consulting Group, Inc. Date: <u>11/21/12</u> Initials: <u>RPC</u> SID No. <u>87</u> Project No. <u>2007.079.000</u> </div>				
Thank you for your business			Subtotal	\$250.00
			Sales Tax (0.0%)	\$0.00
			Total	\$250.00
			Payments/Credits	\$0.00
			Balance Due	\$250.00

Broomers, Inc.
 cindi@broomersinc.com
 www.broomersinc.com

402 346-6127

FULLENKAMP, DOYLE & JOBEUN

**11440 WEST CENTER ROAD
OMAHA, NE 68144**

**334-0700
fax: 334-0815**

March 11, 2013

Chairman & Board of Trustees
Sanitary and Improvement District No. 87
of Sarpy County, Nebraska

STATEMENT FOR SERVICES RENDERED

2012 Budget Hearing: Draft and prepare notice of meeting, send to paper and Trustees; draft minutes and prepare warrants; send for signatures; send copy of minutes to fiscal agent and County Clerk; preparation of budget summary and notice of special public hearings and publication of same; file budget with County Clerk and State Auditor.

Letter to accountant re: threatened or pending litigation.

Prepare SID Statement and file with Register of Deeds and report for Interlocal Cooperation Agreements.

SID Meetings: Draft and prepare notice of meeting, send to paper and Trustees; draft minutes and prepare warrants; send for signatures; send copy of minutes to fiscal agent and County Clerk.

Various conversations with engineer.

Review preliminary Budget materials; various conferences with accountant, State Auditor, etc.

FEE:	\$5,500.00
EXPENSES: Publication, Postage, Copies, and Filing Fees	<u>263.45</u>
TOTAL AMOUNT DUE:	\$5,763.45

AGENDA

Sanitary and Improvement District No. 87 of Sarpy County, Nebraska; meeting to be held March 14, 2013

1. Present Open Meeting Laws.

2. Present statement(s), vote on and approve payment from the General Fund Account of the District for the following:

a) Omaha Public Power District for electrical services (#6514388401).	\$495.72
b) E & A Consulting Group for engineering services. (#119502, 119741, 120020).	400.35
c) Chastain-Otis, Inc., for policy renewals.	2,921.00
d) Goracke, Ritterbush & Piotrowski, L.L.P., for accounting services (#12337).	3,932.00
e) Broomers, Inc., for street sweeping (#541)	250.00
f) Fullenkamp, Doyle & Jobeun for legal services.	5,763.45