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June 10, 2014

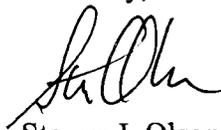
Sarpy County Clerk  
Sarpy County Courthouse  
1210 Golden Gate Dr., #1118  
Papillion, NE 68046

In re: SID No. 92, Sarpy County, Nebraska

Dear Clerk:

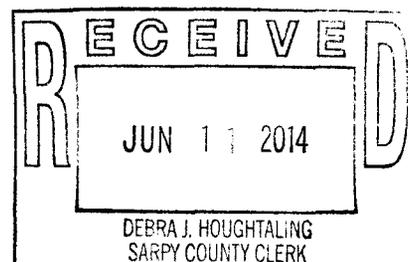
Enclosed please find the minutes of the meeting of the Board of Trustees of May 28, 2014 for filing.

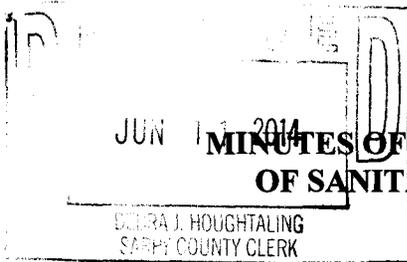
Sincerely,



Steven J. Olson

SJO/maw  
Enclosure





**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES  
OF SANITARY AND IMPROVEMENT DISTRICT NO. 92  
OF SARPY COUNTY, NEBRASKA**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 92 of Sarpy County, Nebraska, was convened at 6:30 p.m. on **May 28, 2014**, at 8901 South 154<sup>th</sup> Street, Omaha, Nebraska. Present were Trustees Aaron Thornton, Tim Albers, and Linda J. Paesl. Absent: None. Also present Steven J. Olson, Attorney for the District and Jake Zimmerer, Olmsted & Perry Consulting Engineers, Engineers for the District.

Notice of the meeting was given in advance thereof by publication in The Papillion Times, Papillion, Nebraska, on May 21, 2014, a copy of the Proof of Publication being attached to these Minutes. Notice of this meeting was sent to the Sarpy County Clerk, Sarpy County Courthouse, Highway 370 and 84th Street, Papillion, Nebraska, not less than seven (7) days prior to the date of this meeting. Notice of this 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.

Trustee Paesl advised that the Clerk, Ann Rasmussen, was unable to be present for the meeting. After full and careful discussion, the following resolution was then duly moved and seconded, to wit:

**BE IT RESOLVED** that Trustee Linda Paesl is hereby appointed as Acting Clerk for the purposes of this meeting only.

On roll call on the foregoing motion, the following Trustees voted aye: Aaron Thornton, Tim Albers and Linda J. Paesl. Voting nay thereon were the following Trustees: None. The Chairman then declared said resolution to be duly carried and adopted.

The Chairman then presented Change Order No. 2 which increased the contract between the District and Dostals Construction, Inc. for the 2013 Park Improvements by \$3,252.00. Mr. Zimmerer advised that Change Order No. 2 was necessary to adjust the contract amount to reflect additional quantities of concrete to repair the sidewalk, striping the basketball court and installing "home" plate on the baseball field. After full and careful discussion, the following resolution was then duly moved and seconded, to wit:

**BE IT RESOLVED** that Change Order No. 2, a copy of which is attached hereto in the amount of \$3,252.00 (+) to the contract between the District and Dostals Construction, Inc., Inc. is hereby approved and the Chairman is authorized to execute said change order on behalf of the District.

On roll call on the foregoing motion, the following Trustees voted aye: Aaron Thornton, Tim Albers and Linda J. Paesl. Voting nay thereon were the following Trustees: None. The

Chairman then declared said resolution to be duly carried and adopted.

The Chairman then presented for the Board's consideration the Contractor's Application for Payment No. 2/Final in the amount of \$40,472.00, the Engineer's Recommendation of Payment, Certificate of Substantial Completion, Consent of Surety Company to Final Payment and Contractor's Affidavit of Payment of Debts and Claims, all in connection with the 2013 Park Improvements. Mr. Zimmerer noted that the date of substantial completion was May 22, 2014 and the start of the two year warranty period. The Chairman noted that the recommendation of payment from the District's engineer certified that Dostals Construction, Inc., Inc.'s Application for Payment meets the requirements of the contract documents, and the contractor is entitled to payment in the sum of \$40,472.00. After full and careful discussion, the following resolution was duly moved and seconded, to wit:

BE IT RESOLVED that the Board of Trustees of Sanitary and Improvement District No. 92 of Sarpy County, Nebraska herewith approves Dostals Construction, Inc.'s Final Application for Payment in the amount of \$40,472.00 and authorizes payment thereof, and accepts the Certificate of Substantial Completion in connection with the 2013 Park Improvements.

On roll call on the foregoing motion, the following Trustees voted aye: Aaron Thornton, Tim Albers and Linda J. Paesl. Voting nay thereon were the following Trustees: None. The Chairman then declared said resolution to be duly carried and adopted.

A general discussion then ensued regarding the parking of motor vehicles at and near the park. After full and careful discussion, the following resolution were then duly moved and seconded, to wit:

BE IT RESOLVED that the engineer for the District is hereby requested to submit a plan to the Sarpy County Engineer and Sarpy County Board to approve the installation of signs at the parking lot for the District's park stating a three hour maximum for parking and violators will be towed at the owner's expense.

On roll call on the foregoing motion, the following Trustees voted aye: Aaron Thornton, Tim Albers and Linda J. Paesl. Voting nay thereon were the following Trustees: None. The Chairman then declared said resolution to be duly carried and adopted.

Trustee Albers advised that he was concerned that a red light utility pickup vehicle appeared to always be parked on the street next to the District's park, in possible violation of Sarpy County ordinances which prohibit the parking on a public street for longer than 48 hours. Trustee Albers requested that the Board consider asking the Sarpy County Board to install "no parking" signs. After discussion, no action was taken.

The Chairman also presented the hereinafter described bills, statements and invoices.

After full and careful discussion, the following resolutions were then duly moved and

seconded, to wit:

BE IT RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 92 of Sarpy County, Nebraska, that the Chairman and Clerk be, and hereby are authorized and directed to execute and deliver warrant nos. 2271 through 2274 dated the date of this meeting to following payees and in the following amounts, said warrants to be drawn on the General Fund account of the District and to draw interest at the rate of 7% per annum and to be redeemed no later than the date noted below, to wit:

GENERAL FUND ACCOUNT

(Due May 28, 2017)

- (a) Warrant No. 2271 in the sum of \$65.00, payable to Gretna Sanitation, in payment of June standard trash service;
- (b) Warrant No. 2272 in the sum of \$990.62, payable to Omaha Public Power District, in payment of acct #4504100020;
- (c) Warrant No. 2273 in the sum of \$1,929.38, payable to Steven J. Olson, in payment of inv. 45006 April legal services rendered;
- (d) Warrant No. 2274 in the sum of \$550.00, payable to Clean Sweep Commercial Inc. Parking Lot Services, in payment of street sweeping;

BE IT RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 92 of Sarpy County, Nebraska, that the Chairman and Clerk be, and they hereby are, authorized and directed to execute and deliver Warrant Nos. 1702 through 1703, dated the date of this meeting, to the following payees and in the following amounts to be drawn on the Construction Fund of the District and to draw interest at the rate of 3% per annum, interest to be payable on July 1 of each year, and to be redeemed no later that the dated noted below, subject to extension of said maturity date by order of the District Court, Sarpy County, Nebraska, after notice is given as required by law, to wit;

CONSTRUCTION FUND

(Due May 28, 2019)

- (a) Warrant No. 1702, in the sum of \$3,965.41, payable to Olmsted & Perry Consulting Engineers, Inc., in payment of engineering services 2013 Park Improvements;
- (b) Warrant No. 1702, in the sum of \$40,472.00, payable to Dostals

Construction, Inc. Inc., in payment of Final/No. 2 Pay App., 2013 Park Improvements;

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 92 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 upon Nebraska law as a matter of general application to all property specially benefited 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. 92 of Sarpy County, Nebraska, that the District hereby covenants, warrants and agrees as follows: (a) to take all actions necessary under current 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 obligation" under Section 265(b)(3)(B)(ii) 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.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 92 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 that 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 Section 1.148(b)(2) of the Income Tax Regulations of the Internal Revenue Code of 1986, as amended.

On roll call on the foregoing motion, the following Trustees voted aye: Aaron Thornton, Tim Albers and Linda J. Paesl. Voting nay thereon were the following Trustees: None. The Chairman then declared said resolution to be duly carried and adopted.

Thereupon the meeting adjourned.

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Tim Albers, Trustee

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Linda Paesl, Trustee

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Aaron Thornton, Chairperson & Trustee