

CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 104 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.

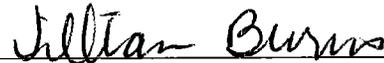
5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the 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 15th day of January
2013.



Randy Burns, Chairperson



Jillian Burns, Clerk

SANITARY AND IMPROVEMENT DISTRICT NO. 104
OF
SARPY COUNTY, NEBRASKA
BOARD OF TRUSTEES MEETING
January 15, 2013

MINUTES

PRESENT: Randy Burns, Jillian Burns, Don Whittington and Kim R. Johnston

ABSENT: Michael Norris

LOCATION: 12913 Gertrude Street, Omaha, NE 68128

TIME: 6:30 p.m.

Notice was given in advance thereof by publication in The Times, the designated method for giving notice on January 9, 2013, a copy of the Proof of Publication being attached to these minutes. Notice of this meeting was 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 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 Chairperson then presented the following statements and recommended the issuance of warrants in payment thereof:

General Warrants

OPPD	\$ 4,118.07
Omaha World-Herald Media Group	\$ 10.66
Adams & Sullivan, P.C., L.L.O.	\$ 800.00
Great Western Bank	\$ 250.00

Trustee Kim Johnston introduced the following resolutions and moved their adoption:

BE IT RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 104 of Sarpy County, Nebraska, that the Chairperson and Clerk be and they hereby are authorized and directed to execute and deliver General Warrant Nos. **4147 - 4150** of the District, dated the date of this meeting, to the following payees in the following amounts, said general warrants to be drawn on the **General Fund** of the District and to draw interest at the rate of Seven percent (7%) per annum (interest to be payable in February of each year) and to be redeemed no later than **January 15, 2016**, each 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:

Warrant No. 4147 for \$4,118.07 payable to OPPD
Warrant No. 4148 for \$10.66 payable to Omaha World-Herald Media Group
Warrant No. 4149 for \$800.00 payable to Adams & Sullivan, P.C. , L.L.O.
Warrant No. 4150 for \$250.00 payable to Great Western Bank

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 104 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 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. 104 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 in 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.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 104 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 lessor 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 annual debt service due on the above warrants will be expended for payment of principal of an interest on the above warrants within thirteen 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 thirteen 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. The 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.

Motion seconded by Trustee Randy Burns.

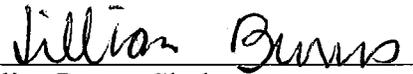
On roll call on the foregoing Resolution the following voted in favor of the same: Randy Burns, Jillian Burns, Don Whittington and Kim R. Johnston

The following voted nay: None

Thereupon the Chairperson declared the motion carried and said resolution was passed and adopted.



Randy Burns, Chairperson



Jillian Burns, Clerk

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, January 9, 2013 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 01-08-2013
Signed in my presence and sworn to before me:

Notary Public

ADAMS & SULLIVAN, P.C., L.L.O.
ATTORNEYS AT LAW
1246 GOLDEN GATE DRIVE, SUITE 1
PAPILLION, NE 68046

**NOTICE OF MEETING
SANITARY AND IMPROVEMENT
DISTRICT NO. 104
SARPY COUNTY, NEBRASKA**

Notice is hereby given that a meeting of the Board of Trustees of Sanitary and Improvement District No. 104 of Sarpy County, Nebraska, will be held at 6:30 p.m. on January 15, 2013, 12913 Gertrude Street, Omaha, NE 68128.

An agenda for such meeting, kept continuously current, is available for public inspection at the offices of Adams & Sullivan, P.C., 1246 Golden Gate Drive, Suite 1, Papillion, NE 68046 which includes payment of the bills of the District.

Jillian Burns,
Clerk

1596640; 1/9

Printer's Fee \$ 10.66
Customer Number: 153912
Order Number: 0001596640

ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 104 of Sarpy County, Nebraska, 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 6:30 p.m. on January 15, 2013, at 12913 Gertrude Street, Omaha, NE 68128.

Dated this 15th day of January 2013



Randy Burns

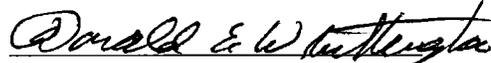


Kim R. Johnston



Jillian M. Burns

Michael Norris



Don Whittington

WARRANT OF SANITARY AND IMPROVEMENT DISTRICT NO. 104 OF SARPY COUNTY, NEBRASKA
TO: TREASURER OF SARPY COUNTY, NEBRASKA
(Ex. Office Treasurer of the District)
 Great Western Bank
 No. 4150
 January 15, 2013
 OR SUBSEQUENT REGISTERED OWNER HEREOF
 DOLLARS \$ 250.00

PAY TO Great Western Bank
Two Hundred Fifty & 00/100
 DOLLARS \$ 250.00

AND CHARGE TO THE GENERAL ACCOUNT OF THE DISTRICT.
 IF THIS WARRANT IS REGISTERED BY THE COUNTY TREASURER, THE FOLLOWING PROVISIONS SHALL APPLY:
 THIS WARRANT SHALL DRAW INTEREST AT THE RATE OF 7% PER ANNUM FROM DATE OF REGISTRATION UNTIL PAID, PAYABLE UPON REDEMPTION HEREOF. PAYMENT OF PRINCIPAL AND ACCRUED INTEREST THEN DUE SHALL BE MADE UPON PRESENTATION OF THIS WARRANT TO THE PAYING AGENT. THE REGISTAR SHALL MAINTAIN RECORDS OF THE OWNERSHIP AND TRANSFER HEREOF AND THE DISTRICT, THE COUNTY TREASURER AND THE PAYING AGENT. THE REGISTAR MAY TREAT THE PRESENTED OWNER AS SHOWN BY SUCH RECORDS AS THE ABSOLUTE OWNER FOR ALL PURPOSES. THE OWNERSHIP OF THIS WARRANT MAY BE TRANSFERRED ONLY UPON PRESENTATION HEREOF TO THE REGISTAR, ACCOMPANIED BY AN ASSIGNMENT IN FORM SATISFACTORY TO THE REGISTAR, DULY EXECUTED BY THE REGISTERED OWNER OR DULY AUTHORIZED AGENT.
 THIS WARRANT SHALL BECOME DUE ON January 15, 2016 UNLESS REDEEMED PRIOR TO SAID DATE. NOTICE OF REDEMPTION PRIOR TO MATURITY SHALL BE MAILED TO THE REGISTERED OWNER AT LEAST 7 DAYS PRIOR TO REDEMPTION DATE.
 THE PAYING AGENT AND REGISTRAR FOR THIS WARRANT IS:
GREAT WESTERN BANK
 9290 West Dodge Road, Suite 202, Omaha, NE 68114-3320
 Acct. 6822
 IN PAYMENT OF _____
 CHAIRMAN _____
 CLERK _____

WARRANT OF SANITARY AND IMPROVEMENT DISTRICT NO. 104 OF SARPY COUNTY, NEBRASKA
TO: TREASURER OF SARPY COUNTY, NEBRASKA
(Ex. Office Treasurer of the District)
 OPPD
 No. 4147
 January 15, 2013
 OR SUBSEQUENT REGISTERED OWNER HEREOF
 DOLLARS \$ 4,118.07

PAY TO OPPD
Four Thousand One Hundred Eighteen & 07/100
 DOLLARS \$ 4,118.07

AND CHARGE TO THE GENERAL ACCOUNT OF THE DISTRICT.
 IF THIS WARRANT IS REGISTERED BY THE COUNTY TREASURER, THE FOLLOWING PROVISIONS SHALL APPLY:
 THIS WARRANT SHALL DRAW INTEREST AT THE RATE OF 7% PER ANNUM FROM DATE OF REGISTRATION UNTIL PAID, PAYABLE UPON REDEMPTION HEREOF. PAYMENT OF PRINCIPAL AND ACCRUED INTEREST THEN DUE SHALL BE MADE UPON PRESENTATION OF THIS WARRANT TO THE PAYING AGENT. THE REGISTAR SHALL MAINTAIN RECORDS OF THE OWNERSHIP AND TRANSFER HEREOF AND THE DISTRICT, THE COUNTY TREASURER AND THE PAYING AGENT. THE REGISTAR MAY TREAT THE PRESENTED OWNER AS SHOWN BY SUCH RECORDS AS THE ABSOLUTE OWNER FOR ALL PURPOSES. THE OWNERSHIP OF THIS WARRANT MAY BE TRANSFERRED ONLY UPON PRESENTATION HEREOF TO THE REGISTAR, ACCOMPANIED BY AN ASSIGNMENT IN FORM SATISFACTORY TO THE REGISTAR, DULY EXECUTED BY THE REGISTERED OWNER OR DULY AUTHORIZED AGENT.
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 THE PAYING AGENT AND REGISTRAR FOR THIS WARRANT IS:
GREAT WESTERN BANK
 9290 West Dodge Road, Suite 202, Omaha, NE 68114-3320
 Acct. 9604100080
 IN PAYMENT OF _____
 CHAIRMAN _____
 CLERK _____

WARRANT OF SANITARY AND IMPROVEMENT DISTRICT NO. 104 OF SARPY COUNTY, NEBRASKA
TO: TREASURER OF SARPY COUNTY, NEBRASKA
(Ex. Office Treasurer of the District)
 Omaha World-Herald Media Group
 No. 4148
 January 15, 2013
 OR SUBSEQUENT REGISTERED OWNER HEREOF
 DOLLARS \$ 10.66

PAY TO Omaha World-Herald Media Group
Ten & 66/100
 DOLLARS \$ 10.66

AND CHARGE TO THE GENERAL ACCOUNT OF THE DISTRICT.
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 THE PAYING AGENT AND REGISTRAR FOR THIS WARRANT IS:
GREAT WESTERN BANK
 9290 West Dodge Road, Suite 202, Omaha, NE 68114-3320
 Order No. 00015966640
 IN PAYMENT OF _____
 CHAIRMAN _____
 CLERK _____

WARRANT OF SANITARY AND IMPROVEMENT DISTRICT NO. 104 OF SARPY COUNTY, NEBRASKA
TO: TREASURER OF SARPY COUNTY, NEBRASKA
(Ex. Office Treasurer of the District)
 Adams & Sullivan, P.C., L.L.O.
 No. 4149
 January 15, 2013
 OR SUBSEQUENT REGISTERED OWNER HEREOF
 DOLLARS \$ 800.00

PAY TO Adams & Sullivan, P.C., L.L.O.
Eight Hundred & 00/100
 DOLLARS \$ 800.00

AND CHARGE TO THE GENERAL ACCOUNT OF THE DISTRICT.
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GREAT WESTERN BANK
 9290 West Dodge Road, Suite 202, Omaha, NE 68114-3320
 Order No. 00015966640
 IN PAYMENT OF _____
 CHAIRMAN _____
 CLERK _____

WARRANT OF SANITARY AND IMPROVEMENT DISTRICT NO. 104 OF SARPY COUNTY, NEBRASKA
TO: TREASURER OF SARPY COUNTY, NEBRASKA
(Ex. Office Treasurer of the District)
 Great Western Bank
 No. 4150
 January 15, 2013
 OR SUBSEQUENT REGISTERED OWNER HEREOF
 DOLLARS \$ 250.00

PAY TO Great Western Bank
Two Hundred Fifty & 00/100
 DOLLARS \$ 250.00

AND CHARGE TO THE GENERAL ACCOUNT OF THE DISTRICT.
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 THE PAYING AGENT AND REGISTRAR FOR THIS WARRANT IS:
GREAT WESTERN BANK
 9290 West Dodge Road, Suite 202, Omaha, NE 68114-3320
 Acct. 6822
 IN PAYMENT OF _____
 CHAIRMAN _____
 CLERK _____

WARRANT OF SANITARY AND IMPROVEMENT DISTRICT NO. 104 OF SARPY COUNTY, NEBRASKA
TO: TREASURER OF SARPY COUNTY, NEBRASKA
(Ex. Office Treasurer of the District)
 Great Western Bank
 No. 4150
 January 15, 2013
 OR SUBSEQUENT REGISTERED OWNER HEREOF
 DOLLARS \$ 250.00

PAY TO Great Western Bank
Two Hundred Fifty & 00/100
 DOLLARS \$ 250.00

AND CHARGE TO THE GENERAL ACCOUNT OF THE DISTRICT.
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 THE PAYING AGENT AND REGISTRAR FOR THIS WARRANT IS:
GREAT WESTERN BANK
 9290 West Dodge Road, Suite 202, Omaha, NE 68114-3320
 Acct. 6822
 IN PAYMENT OF _____
 CHAIRMAN _____
 CLERK _____



Account Number	Due Date	Total Amount Due
9604100080	Jan 17, 2013	\$4,118.07

Customer Name: SID 104 SARPY
Statement Date: December 28, 2012

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

Billing Information for service address: 12809 LILLIAN ST, STLT OMAHA NE

Billing Period From 11-29-2012 To 12-28-2012 @29 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL15	\$2,800.85	\$35.38	\$2,992.22
SL61	\$1,057.80	\$9.36	\$1,125.85

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

Sales Tax	155.99
Sales Tax	58.69
Total Charges	\$4,118.07
Previous Balance	8,235.88
Payments Received: 12/07/12	4,116.62CR
Payments Received: 12/27/12	4,119.26CR
Total Amount Due	\$4,118.07

Late Payment Charge of \$164.72 applies after due date.

Please return this portion with payment

OPPD is offering a limited number of tree grants to nonprofit groups, schools and organizations. Learn more in Outlets or by visiting oppd.com/TreePromotion.

Statement Date: December 28, 2012

Account Number	Due Date	Total Amount Due
9604100080	Jan 17, 2013	\$4,118.07

Late Payment Charge of \$164.72 applies after due date.

Amount Paid

Energy Assistance: Monthly \$1 \$2 \$5 Other \$ _____

One-Time Contribution \$ _____

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 896-4093

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



SID 104 SARPY
% PATTI PAPEK
1246 GOLDEN GATE DR STE 1
PAPILLION NE 68046-2843

PO BOX 3995
OMAHA NE 68103-0995



01960410008020000041180700000428279201301178





Account Number	Due Date	Total Amount Due
9604100080	Jan 17, 2013	\$4,118.07

Customer Name: SID 104 SARPY
Statement Date: December 28, 2012

Billing Information for service address: 12809 LILLIAN ST, STLT OMAHA NE

Billing Period From 11-29-2012 To 12-28-2012 @29 Days

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	Sub-Total Amount per Rate
SL15	15211	155	\$18.07	\$2,800.85			
SL15					35.38	2,800.85	\$2,992.22
SL61	61211	60	\$17.63	\$1,057.80			
SL61					9.36	1,057.80	\$1,125.85



ADAMS &
SULLIVAN, P.C., L.L.O.
Attorneys at Law
"Trusted Advice, Valued Results"

Adams & Sullivan, P.C., L.L.O.
1246 Golden Gate Drive
Papillion, NE 68046

Jillian Burns
12913 Gertrude Street
Omaha, NE 68138

Date: 1/15/2013

Regarding: SID 104, Monthly Retainer
Invoice No: 09745

Services Rendered

<u>Date</u>	<u>Description</u>
1/02/2013	Legal services provided the District

Total Fees \$800.00

Total New Charges

\$800.00



Great Western Bank[®]

Making Life Great[®]

Member FDIC

January 9, 2013

Adams & Sullivan
1246 Golden Gate Dr.
Papillion, NE 68046

RE: Sanitary and Improvement District #104, Series 2009
Account #6822

Dear Gentlemen:

Fee billing for services rendered as Registrar and Paying Agent:
FOR PERIOD OF May 15, 2012 to November 15, 2012:

MINIMUM BOND FEE:

\$250.00

EXTRAORDINARY FEE:

TOTAL FEE DUE:

\$250.00

Please remit your check payable to Great Western Bank, ATTN: Trust Department, 9290 W. Dodge Rd, Ste 202, Omaha, NE 68114. If you have any questions feel free to call us at 402.952.6081.

Sincerely,

Ted L. Hall, J.D.

VP & Trust Officer

Wealth Management Division