

**MINUTES OF MEETING OF THE BOARD OF TRUSTEES  
OF SANITARY AND IMPROVEMENT DISTRICT NO. 147  
SARPY COUNTY, NEBRASKA**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 147 of Sarpy County, Nebraska, was convened in open public session at 2913 Sheridan, Bellevue, Nebraska, at 7:00 p.m. on July 6, 2009. Present were: Allen Klostermeyer, Dennis Whitfield, Barton D. Bonn, Mark Schenck and Shelli Dart. Also present was James E. Lang, counsel for the District. Notice of the meeting was given in advance thereof by publication in the Bellevue Leader of Sarpy County, Nebraska on July 1, 2009, a copy of the Proof of Publication being attached to these minutes. 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 of Meeting 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 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 first item on the agenda was to approve the minutes of the May 11, 2009, District meeting.

After a full discussion and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

**RESOLVED**, that the minutes of the May 11, 2009, District meeting are hereby approved.

The Board was presented a proposed fee from Bland & Associates for the preparation of the budget for the fiscal year ending June 30, 2010 and audit for the fiscal year ending June 30, 2009 of \$8,750.00. The Board questioned whether or not this fee was high. For the 2008 financial statements and audit, Bland charged \$8,075.00. The Board then directed that additional bids be obtained and once the bids were obtained, forward them to the Board for their review. The Board also stated that Bland should also be given a chance to present another bid as well. Once the bids are obtained, information will then be sent to the trustees and an accountant will then be chosen.

The Board entered into a discussion as to whether or not it was in the best interest of the District to conduct a special budget election or town hall meeting under Section 13-519 of the Nebraska Statute for the purpose of exceeding the allowable restricted funds amount plus allowable growth percentage. As of May 12, 2009, the District had \$111,752.00 in registered warrants in the general fund. The waste removal services provided to the property owners cost the District \$1,952.00 per month, or \$23,500.00 per year. After discussion, the Board concluded that it was in the best interest of the District to exceed the allowable growth percentage under Section 13-519 by \$34,050.00, which would equal a \$.10 increase. This would bring the

District's total levy from \$.4753 to \$.5753. The City of Bellevue has a levy of approximately \$.55. The average SID levy is in the area of approximately \$.65 to \$.85.

With the additional funds, the District would be able to continue to provide the waste removal for the residents which cost \$23,500.00, or approximately \$.07 per year of the levy and then utilize the additional funds to pay down debt. The District incurred indebtedness in recent years by making necessary **improvements and repairs** in the District especially as to the District park. Providing the waste service and the **park improvements and repairs** has been beneficial to the property owners in the District.

After discussion, the Board felt that a town hall meeting would be the most appropriate method in which to proceed.

After a full discussion and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

**RESOLVED**, that the Board of Trustees hereby finds that it is in the best interest of the District to conduct a town hall meeting under Section 13-519(4) of the Nebraska Revised Statute, as amended, for the purpose of voting to exceed the prior year's total budgeted restricted funds plus the allowable growth percentages of the base limitations by \$34,050.00, so that the total budgeted receipts allowable in the general fund for the budget for the fiscal year ending June 30, 2010 and future budget years would total \$104,500.00 plus allowable growth plus the basic allowable growth percentage of the base limitation established under Section 77-3446.

**BE IT FURTHER RESOLVED**, that the town hall meeting to vote to exceed the restricted funds plus allowable growth plus the basic allowable growth percentage of the base limitation shall be held on the 3<sup>rd</sup> day of September, 2009 at 7:00 p.m., at the Leonard Lawrence Elementary School, 13204 S. 29<sup>th</sup> Street, Bellevue, Nebraska.

**BE IT FURTHER RESOLVED**, that notice of the time and place of such meeting shall be given in a newspaper of general circulation in the governmental unit at least 20 days prior to the meeting, pursuant to law.

The trustees stated that they would also prepare a flyer to deliver to the residents on Sunday, August 30, 2009, informing them of the town hall meeting and the basis of the proposed increase. The clerk stated that he would prepare a flyer and submit it to the Board for their review and approval.

The Clerk then presented the following Final Estimate for the above described work certifying a final amount due on the contract:

PROJECT - Blackhawk 2007 Park Improvements  
ENGINEERS RECOMMENDING PAYMENT - DWS Construction  
Management Services  
FINAL ESTIMATE NO. - June 2009 Pay Request (Final)  
CONTRACTOR DUE FINAL PAYMENT - Dostals Construction Company, Inc.  
FINAL AMOUNT DUE CONTRACTOR - \$31,585.00

After full discussion and upon motion being duly made and seconded, with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

**RESOLVED**, that the Board of Trustees hereby approves the engineer's June 2009 Pay Request (Final) for the Blackhawk 2007 Park Improvements.

The Chairman then presented to the Board a letter from the District's engineer dated June 30, 2009 setting forth the engineer's Final Certificate of Completion for the 2007 Blackhawk Park Improvements.

After full discussion and upon motion being duly made and seconded, with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

**RESOLVED**, that the Board of Trustees hereby approves the engineer's Final Certificate of Completion for the 2007 Blackhawk Park Improvements, a copy of which is attached to the minutes of this meeting.

Discussion was then held concerning the park matters. The engineer stated that Bellevue Tree Service was scheduled for Wednesday morning to trim some trees, remove and grind two stumps and raise the canopy in certain areas. Other than that, everything in the park was going well.

The engineer stated that the contractor was ready to commence the channel repair work in the park.

The Chairman then presented the following items for consideration by the Board for payment from the general fund as follows:

1. Statement from OPPD in the amount of \$1,754.33 for account number 0604100051.
2. Statement from OPPD in the amount of \$67.45 for account number 3142100061.

3. Statement from MUD in the amount of \$330.35 for account number 114781-1372914.
4. Statement from MUD in the amount of \$195.19 for account number 114781-1156481
5. Statement from DWS Construction Management Services in the amount of \$800.00 for invoice #SID-147-10.
6. Statement from Granulawn, Inc. in the amount of \$943.05 for account number 20325.

After a full discussion, and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

**RESOLVED**, that the Board of Trustees of Sanitary & Improvement District No. 147 of Sarpy County, Nebraska, hereby approves the above items for payment and hereby authorizes and directs that the following warrants be prepared and issued by the Chairman and Clerk in payment thereof said warrants to bear interest at the rate of 7% per annum after registration and to be charged to the General Fund of the District, to be redeemed no later than July 6, 2012, 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:

1. WARRANT NO. in the amount of \$1,754.33 payable to OPPD for account number 0604100051.
2. WARRANT NO. 1491 in the amount of \$67.45 payable to OPPD for account number 3142100061.
3. WARRANT NO. 1492 in the amount of \$330.35 payable to MUD for account number 114781-1372914.
4. WARRANT NO. 1493 in the amount of \$195.19 payable to MUD for account number 114781-1156481.
5. WARRANT NO. 1494 in the amount of \$800.00 payable to DWS Construction Management Service for account #SID-147-10.
6. WARRANT NO. 1495 in the amount of \$943.05 payable to Granulawn, Inc., for account #20325.

The Chairman then presented the following items for consideration by the Board for payment from the construction fund as follows:

1. Statement from Dostals Construction Company, Inc., in the amount of \$31,585.00.
2. Statement from DWS Construction Management Services in the amount of \$4,839.00.
3. Statement from Laughlin, Peterson & Lang in the amount of \$3,058.64.
4. Statement from Great Western Bank in the amount of \$250.00.
5. Reimbursement to Ameritas Investment Corp. in the amount of \$1,986.63 (5% of \$39,732.64).

After full discussion upon motion being duly made and seconded with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

**RESOLVED**, that the Board of Trustees of Sanitary and Improvement District No. 147 of Sarpy County, Nebraska hereby approves the above items for payment and hereby authorizes and directs that the following warrants be prepared and issued by the Chairman and Clerk in payment thereof, said warrants to bear interest at the rate of 7% per annum after registration and to be charged to the Construction Fund of the District, with the interest to be payable on June 1, 2010, and each year thereafter, and to be redeemed no later than July 6, 2014, 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:

1. WARRANT NOS. 1496 through 1501 in the amount of \$5,000.00 each and WARRANT NO. 1502 in the amount of \$1,585.00 made payable to Dostals Construction Company, Inc., for a total amount due of \$31,585.00.
2. WARRANT NO. 1503 in the amount of \$4,839.00 payable to DWS Construction Management Services.
3. WARRANT NO. 1504 in the amount of \$3,058.64 payable to Laughlin, Peterson & Lang.
4. WARRANT NO. 1505 in the amount of \$250.00 payable to Great Western Bank.
5. WARRANT NO. 1506 in the amount of \$1,986.63 payable to Ameritas Investment Corp. (5% of \$39,732.64).

**BE IT FURTHER RESOLVED** by the Board of Trustees of Sanitary and Improvement District No. 147 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. 147 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)(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. 147 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 lesser 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 1.148-2(b)(2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended.

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

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Allen Klostermeyer, Chairman

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Barton D. Bonn, Clerk

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Dennis Whitfield, Trustee

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Shelli Dart, Trustee

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Mark Schenck, Trustee

**ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF HEARING**

The undersigned Trustees of Sanitary and Improvement District No. 147 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 7:00 p.m. at 2913 Sheridan, Bellevue, Nebraska.

Dated this 6<sup>th</sup> day of July 2009.

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Allen Klostermeyer, Chairman

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Barton D. Bonn, Clerk

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Dennis Whitfield, Trustee

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Shelli Dart, Trustee

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Mark Schenck, Trustee

**CERTIFICATE**

STATE OF NEBRASKA                    )  
  )  
COUNTY OF SARPY                    )  
  )  
SANITARY AND IMPROVEMENT        )  
DISTRICT NO. 147                    )

I, the undersigned, Clerk for Sanitary and Improvement District No. 147 of Sarpy County, Nebraska, hereby certify that all of the subjects included in the attached proceedings were contained in the agenda for the meeting of July 6, 2009, kept continually current and available for public inspection at the office of the Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that the minutes of the Chairman and Board of Trustees of the District, from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand this 6<sup>th</sup> day of July 2009.

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Barton D. Bonn, Clerk

**CERTIFICATE OF NOTICE**

STATE OF NEBRASKA    )  
  )  
COUNTY OF SARPY     )

I hereby certify that I am the duly qualified and acting Clerk of Sanitary and Improvement District No.147 of Sarpy County, Nebraska, and that not less than seven (7) days prior to the date set for this meeting of the Board of Trustees of this District, a notice was sent to the Clerk of Bellevue, Nebraska, the municipality or county whose zoning jurisdiction this District is located, notifying said Clerk of this meeting.

Dated this 6<sup>th</sup> day of July 2009.

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Barton D. Bonn, Clerk

## CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 147 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 6<sup>th</sup> day of July 2009.

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Allen Klostermeyer, Chairman

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Barton D. Bonn, Clerk