

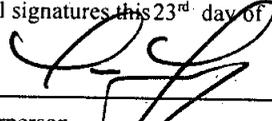
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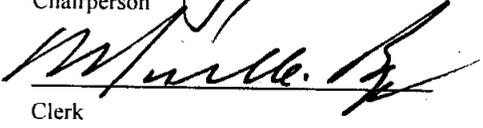
## CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of **Sanitary and Improvement District Number 260 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 23<sup>rd</sup> day of January 2009.

  
\_\_\_\_\_  
Chairperson

  
\_\_\_\_\_  
Clerk

Wtz

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF  
SANITARY AND IMPROVEMENT DISTRICT NO. 260 OF SARPY  
COUNTY, NEBRASKA HELD AT 9:00 A.M. ON JANUARY 23, 2009**

The meeting of the Board of Trustees of Sanitary and Improvement District No. 260 of Sarpy County, Nebraska was convened in open and public session at 9:00 A.M. on January 23, 2009 at 9719 Giles Road, LaVista, Nebraska.

Present at the meeting were Trustees Tim Young, Mark Boyer, Linda Ruma and Kristina (Young) Philbin

Notice of the meeting was given in advance thereof by publication in The Bellevue Leader on January 21, 2009, 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 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 Clerk then certified that notice of this meeting had been given to the Sarpy County Clerk of 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 presented the statement of TeamBank for paying agent and registrar fees in the sum of \$445.00 and the Clerk was directed to attach a copy to these minutes.

The Chairman then presented the statement of Fullenkamp Doyle & Jobeun for legal services in connection with Water Distribution System in the sum of \$1,540.33 and the Clerk was directed to attach a copy to these minutes.

The Chairman then called the Board's attention to the fact that D. A. Davidson & Co. will place \$1,985.33 in warrants at this time payable from the Construction Fund Account of the District and that the charge for the placement of said warrants in accordance with the financing agreement heretofore entered into between the District and said fiscal agent is five percent or

\$199.27.

The Chairman then presented the following statements to be paid from the General Fund Account of the District:

a) E & A Consulting Group for engineering services. (#108230)	\$2,413.65
b) Omaha Public Power District for electrical services.	\$7,875.15
c) Lutz & Company PC for audit.	\$2,800.00
d) Fullenkamp Doyle & Jobeun for legal services.	\$9,785.02
e) Infinity Homes, Inc. for storm sewer pipe extension.	\$13,885.00

The Chairman then called the Board's attention to the fact that D. A. Davidson & Co. will place \$36,758.82 in warrants at this time payable from the General Fund Account of the District and that the charge for the placement of said warrants in accordance with the financing agreement heretofore entered into between the District and said fiscal agent is five percent or \$1,837.94.

Then, upon motion duly made, seconded and upon a roll call vote of "aye" by the Trustees, the following resolution was adopted:

RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 260 of Sarpy County, Nebraska that the Chairman and Clerk be and hereby are authorized and directed to execute and deliver Warrant Nos. 2311 through 2328, inclusive, of the District, dated the date of this meeting, to the following payees for the following services and in the following amounts, said warrants to draw interest at the rate of 7% per annum, Warrant Nos. 2311 through 2313, inclusive, to be payable from the Construction Fund account of the District (interest to be payable on October 10 of each year) and to be redeemed no later than five years from the date hereof being January 23, 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; and Warrant Nos. 2314 through 2328, inclusive, 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 January 23, 2012; to-wit:

- 1) Warrant No. 2311 for \$445.00 payable to TeamBank for paying agent and registrar fees.
- 2) Warrant No. 2312 for \$1,540.33 payable to Fullenkamp Doyle & Jobeun for legal services in connection with Water Distribution System.

3) Warrant No. 2313 for \$99.27 payable to D.A. Davidson & Co. for the placement and/or sale of Construction Fund warrants issued at this meeting.

4) Warrant No. 2314 for \$2,413.65 payable to E & A Consulting Group for engineering services.

5) Warrant No. 2315 and 2316 each for \$3,000.00 and Warrant No. 2317 for \$1,875.15 all payable to Omaha Public Power District for electrical services.

6) Warrant No. 2318 for \$2,800.00 payable to Lutz & Co. PC for audit.

7) Warrant Nos. 2319 through 2321, inclusive, each for \$ 3,000.00 and Warrant No. 2322 for \$785.03 all payable to Fullenkamp Doyle & Jobeun Trust Account for legal services.

8) Warrant Nos. 2323 through 2326, each for \$3,000.00 and Warrant No. 2327 for \$1,885.00 all payable to Infinity Homes, Inc. for sewer extension.

9) Warrant No. 2328 for \$1,837.94 payable to D.A. Davidson & Co. for the placement of General Fund warrants issued at this meeting.

Then upon motion duly made, seconded and upon a unanimous roll call vote of "aye" by the Trustees, the following resolution was adopted:

FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 260 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. 260 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.

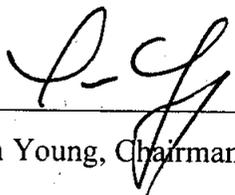
BE IT FURTHER RESOLVED BY THE Board of Trustees of Sanitary and Improvement District No. 260 of Sarpy County, Nebraska that this and the preceding Resolutions are hereby adopted as the Certificate with Respect to Arbitrage of the District pertaining to the above Warrants and the District and the Chairperson 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:

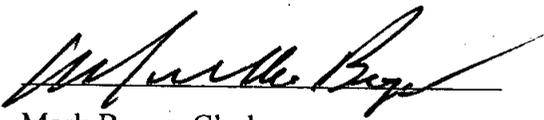
1. No separate reserve or replacement fund has been or will be established with respect to the above Warrants. The District reasonably anticipates that monies in its Bond Fund reasonably attributable to the above Warrants in excess of the less of: (a) 10% of the net principal proceeds of the above Warrants,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

  
\_\_\_\_\_  
Tim Young, Chairman

  
\_\_\_\_\_  
Mark Boyer, Clerk

# AFFIDAVIT OF PUBLICATION

State of Nebraska}

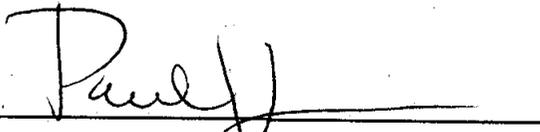
ss.

County of Sarpy}

Being duly sworn, upon oath, Shon Barenklau deposes and says that he is the Publisher or Paul Swanson deposes and says that he is the Marketing Director of the **Bellevue Leader**, a legal newspaper 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 21, 2009**

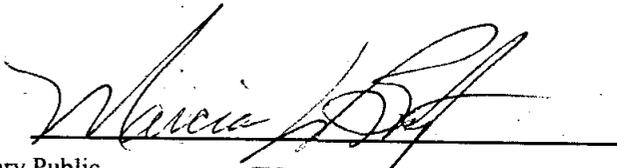
And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.



Shon Barenklau OR Paul Swanson  
Publisher Marketing Director

Today's Date 01-20-2009

Signed in my presence and sworn to before me:



Notary Public

GENERAL NOTARY - State of Nebraska  
MARCIA L. BRYANT  
My Comm. Exp. Feb. 12, 2010

FULLENKAMP, DOYLE & JOBEUN  
11440 WEST CENTER ROAD  
OMAHA, NEBRASKA 68144

NOTICE OF MEETING

SANITARY AND IMPROVEMENT  
DISTRICT NO. 260 OF  
SARPY COUNTY, NEBRASKA

NOTICE IS HEREBY GIVEN that a meeting of the Board of Trustees of Sanitary and Improvement District No. 260 of Sarpy County will be held at 9719 Giles Road, LaVista, Nebraska at 9:00 a.m. on January 23, 2009, which meeting will be open to the public. An Agenda for such meeting kept continuously current is available for public inspection at 11440 West Center Road, Omaha, Nebraska and includes the payment of bills.

Timothy W. Young, Chairman  
11984718-1/21

Printer's Fee \$ 9.48

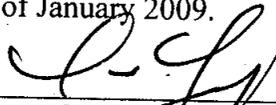
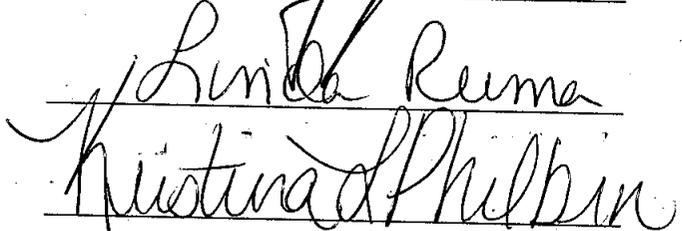
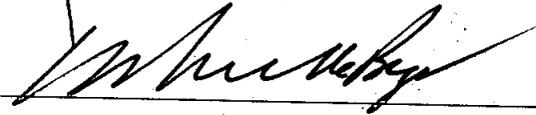
Customer Number: 002197

Order Number: 11984718

ACKNOWLEDGMENT OF RECEIPT OF  
NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 260 of Sarpy County, Nebraska do hereby acknowledge receipt of advance notice of a meeting Board of Trustees of said District and the agenda for such meeting held at 9:00 A.M. on January 23, 2009 at 9719 Giles Road, LaVista, Nebraska.

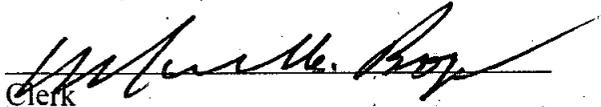
DATED this 23<sup>rd</sup> day of January 2009.

  
\_\_\_\_\_  
Linda Reuma  
  
\_\_\_\_\_  
Kristina Philbin  
  
\_\_\_\_\_  
Mike Neby  
\_\_\_\_\_

CERTIFICATE

The undersigned being Clerk of Sanitary and Improvement District No. 260 of Sarpy County, Nebraska hereby certifies that Notice of a Meeting of the Board of Trustees of said District held on January 23, 2009 was mailed to the Sarpy County Clerk of 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 designed in the notice of meeting published in The Bellevue Leader on January 21, 2009 and that no items were added to the agenda after the commencement of the meeting; and further, that the minutes for the meeting were available for public inspection within ten (10) days of the date of said meeting and that a copy of the minutes of this meeting were sent to the Sarpy County Clerk of Papillion, Nebraska within thirty days from the date of this meeting.

  
Clerk

**TeamBank**<sub>N.A.</sub>



"Put Our Team Behind You"

1902 Harlan Dr  
Bellevue, NE 68005  
Phone 402.291.2000 Fax 402.291.9590

# INVOICE

DATE: December 30, 2008  
INVOICE #  
FOR: 12/30/08  
Semi Annual  
SID BILLING

**Bill To:**

Fullenkamp, Doyle, & Jobeun  
Attn: Debbie Leach  
11440 West Center Rd, Suite C  
Omaha, NE 68144-4482

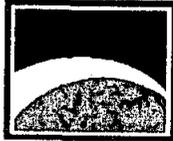
12/30/2008 Semi Annual SID Billing

DESCRIPTION	AMOUNT
Sarpy County SID #260 - 12/15/2007	
Administration fees	\$200.00
Wires (\$15.00 per wire)	\$30.00
<b>TOTAL</b>	<b>\$ 230.00</b>

Make all checks payable to TeamBank, N.A., 1902 Harlan Dr, Bellevue, NE 68005 Attn: Barb Rodgers  
If you have any questions concerning this invoice, contact Barbara Rodgers 402-291-2000 ext 2614

**THANK YOU FOR YOUR BUSINESS!**

**TeamBank**<sub>N.A.</sub>



"Put Our Team Behind You"

1902 Harlan Dr  
Bellevue, NE 68005  
Phone 402.291.2000 Fax 402.291.9590

# INVOICE

DATE: December 30, 2008  
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**Bill To:**

Fullenkamp, Doyle, & Jobeun  
Attn: Debbie Leach  
11440 West Center Rd, Suite C  
Omaha, NE 68144-4482

12/30/2008 Semi Annual SID Billing

DESCRIPTION	AMOUNT
Sarpy County SID #260 - 05/15/2006	
Administration fees	\$200.00
Wires (\$15.00 per wire)	\$15.00
<b>TOTAL</b>	<b>\$ 215.00</b>

Make all checks payable to TeamBank, N.A., 1902 Harlan Dr, Bellevue, NE 68005 Attn: Barb Rodgers  
If you have any questions concerning this invoice, contact Barbara Rodgers 402-291-2000 ext 2614

**THANK YOU FOR YOUR BUSINESS!**

*Law Offices*  
**FULLENKAMP, DOYLE & JOBEUN**  
**11440 WEST CENTER ROAD**  
**OMAHA, NE 68144**

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

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January 23, 2009

Chairman & Board of Trustees  
Sanitary and Improvement District No. 260 of  
Sarpy County, Nebraska

STATEMENT FOR SERVICES RENDERED

Water Distribution System	\$1,326.20
Expenses: Publication costs and Photocopies	<u>214.13</u>
Total Amount Due	<u><b>\$1,540.33</b></u>

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

Sarpy County SID #260  
 c/o Mr. Robert Doyle, Attorney  
 11440 West Center Road  
 Omaha, NE 68144

January 15, 2009  
 Project No: P2004.020.000  
 Invoice No: 108230

Project P2004.020.000 Palisades--NW of 168th & Cornhusker Rd.--District Maintenance

**Professional Services from November 24, 2008 to January 4, 2009**

Phase 010 As-Built

**Professional Personnel**

	Hours	Rate	Amount
Eng. Technician II	14.00	55.00	770.00
Totals	14.00		770.00
<b>Total Labor</b>			<b>770.00</b>

**Total this Phase \$770.00**

Phase 196 Erosion Control

**Professional Personnel**

	Hours	Rate	Amount
Principal	1.00	156.00	156.00
Const. Admin Tech II	.50	62.00	31.00
Erosion Control Specialist I	1.75	60.00	105.00
Erosion Control Specialist III	4.75	84.00	399.00
Totals	8.00		691.00
<b>Total Labor</b>			<b>691.00</b>

**Total this Phase \$691.00**

Phase 440 Repairs/Maintenance

**Professional Personnel**

	Hours	Rate	Amount
Admin Assistant Const.	.25	52.00	13.00
Engineer III	2.50	85.00	212.50
Const. Depart. Manager I	.50	80.00	40.00
Totals	3.25		265.50
<b>Total Labor</b>			<b>265.50</b>

**265.50**

**Total this Phase \$265.50**

Phase 480 Signs/Traffic Signals

**Professional Personnel**

	Hours	Rate	Amount
Const. Depart. Manager III	1.50	110.00	165.00
Totals	1.50		165.00
<b>Total Labor</b>			<b>165.00</b>

**Total this Phase \$165.00**

Phase 499 Storm Sewer Construction

**Professional Personnel**

	Hours	Rate	Amount
Principal	3.00	156.00	468.00
Totals	3.00		468.00
<b>Total Labor</b>			<b>468.00</b>

**Total this Phase \$468.00**

Phase 999 Expenses

**Reimbursable Expenses**

Mileage/Per Diem		54.15	
<b>Total Reimbursables</b>		<b>54.15</b>	<b>54.15</b>

**Total this Phase \$54.15**

**Total this Invoice \$2,413.65**

Approved:   
 Thomas Rasmussen

*your energy partner*



Omaha Public Power District

ACCOUNT NUMBER: 5973371894

0015918 6 1231

STATEMENT DATE December 30, 2008

Amount Paid 7875.15

Net Amount Due Upon Receipt **\$2,615.52CR**



SID 260 SARPY CO  
% FULLENKAMP, DOYLE & JOBEUN  
11440 W CENTER RD  
OMAHA NE 68144-4421

PO BOX 3995  
OMAHA NE 68103-0995

**NO PAYMENT DUE**

Please return this portion with payment - Bring entire bill when making payment in the office

Customer Name: SID 260 SARPY CO  
Service Location: 16800 CHUTNEY RD, STLTS  
Account Number: OMAHA NE 5973371894

For Bill Inquiries Call The  
Omaha Office (402) 346-4836

**Billing Period**

From 11-25-2008 To 12-30-2008

Method No.	Count of Lamps @ Price per Lamp	Amount
Method 61211	156 Lamps @ \$15.95 per Lamp @ 35 Days	2,488.20
	Sales Tax	136.85
	<b>Total Current Bill</b>	<b>2,625.05</b>
	Account Status from Prior Bill	5,240.57CR
	Payments Received	0.00
	<b>Net Amount Due Upon Receipt</b>	<b>\$2,615.52CR</b>

*+ 3 months*

11837 Miracle Hills Drive, Suite 100  
Omaha, NE 68154-4418  
p: 402.496.8800  
f: 402.496.2711  
www.lutzcpa.com



Sanitary Imp. District #260 d/b/a Palisades  
c/o Fullenkamp, Doyle & Jobeun  
11440 West Center Road  
Omaha, NE 68144

Invoice No. 100267  
Date 12/31/2008

Client No. 7701.0 Sanitary Imp. District #260 d/b/a Palisades

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**For Professional Services Rendered:**

Final billing related to the completion of the audited financial statement for the year ended June 30, 2008.

Current Amount Due \$ 2,800.00

Law Offices

**Fullenkamp, Doyle & Jobeun**

**11440 West Center Road  
Omaha, NE 68144**

**334-0700  
Fax: 334-0815**

---

January 23, 2009

Chairman & Board of Trustees  
Sanitary and Improvement District No. 260  
of Sarpy County, Nebraska

**STATEMENT FOR SERVICES RENDERED**

For legal services rendered:

Budget: Various telephone conferences with accountant re: budget preparation; meeting with accountant re: same; copy minutes for accountant's use; receipt of preliminary valuation; review receipt of budget; prepare Budget Summary Notice and Special Public Hearing Notice, send to paper for publication; prepare Resolution to certify levy; file adopted budget with County Clerk and State Auditor.

Election - Board of Trustees: Telephone conference with Sarpy County Commission re: election; obtain property owner's list; draft and prepare Notice of Election, mail to property owners; prepare Candidate's Certificates, file same with Election Commissioner.

Process Minutes and Warrants for meetings held.

File Certificate of Indebtedness

File report for Interlocal Cooperation Agreements.

Copy minutes for accountant re: budget and audit preparation

Letter to accountant re: annual audit

Telephone conference with insurance company re: renewal

Receipt of and prepare information for insurance audit

Prepare Release of Liens for sewer connection fees.

	Total Due:	\$9,000.00
Expenses:	Publication Costs, Photocopies, Election, Filing Fees & Postage	<u>785.02</u>

**TOTAL AMOUNT NOW DUE: \$9,785.02**



E&A CONSULTING GROUP, INC.  
ENGINEERING • PLANNING • FIELD SERVICES

*40 Years!*  
*Quality and Service for You*

330 NORTH 117TH STREET  
OMAHA, NE 68154-2509

www.eacg.com

PHONE: (402) 895-4700  
FAX: (402) 895-3599

August 28, 2008

Mr. Robert Doyle, Attorney  
S & ID No. 268, Sarpy County  
11440 West Center Road  
Omaha, NE 68144

Re: Reimbursement for Public Storm Sewer  
Palisades Commercial  
E&A File 2004.020.001 (Gen.)

Dear Mr. Doyle and Boardmembers:

In the course of development of the commercial portion of The Palisades at 172ns Street and Cornhusker Road, the owner and developer installed a storm sewer pipe extension from an existing culvert crossing under Cornhusker Road, through the commercial site and discharging to a swale located in a public drainage and storm sewer easement to the northeast. The developer is requesting reimbursement from SID 268 for this public portion of storm sewer. As engineers for SID 268 we recommend reimbursement as this portion of storm sewer clearly meets the criteria of a public storm sewer. A drawing of site plan which shows the storm sewer as discussed herein is attached as well as an invoice for the work.

We support the reimbursement for the following reasons:

- 1) The storm sewer as constructed conveys off-site stormwater runoff, specifically the runoff from the south of Cornhusker Road which historically crossed Cornhusker Road in a public culvert. Furthermore, the storm sewer constructed conveys this runoff to a dedicated public drainage and storm sewer easement.
- 2) The need for this portion of storm sewer was not foreseeable or definable at the time the balance of the storm sewer system in SID 268 was constructed. This area, being zoned commercial, has no defined improvement plan. As with most commercial areas configurations of buildings, uses, and parking are market driven and unknown until the time a user is identified and a specific site plan is developed. Construction of this storm sewer with the original system may have been in conflict with a proposed building location or may have proved

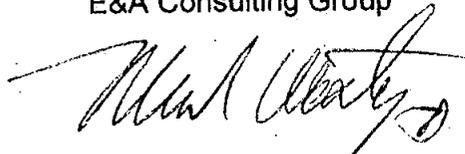
Page 2  
Mr. Robert Doyle  
August 28, 2008

unnecessary at all should the ultimate site plan have allowed the drainage to remain in an open channel.

- 3) In a perfect world, this portion of storm sewer should have been advertised for bid and a resolution of necessity issued for the improvements. There simply was not allowable time for this process to happen in this case. The developer needed the storm sewer installed quickly to allow construction to proceed on the buildings and parking areas. He had a contractor on-site already in progress with the private pipe work for the project and elected to have his contractor install the "public" portion.
- 4) The cost as submitted on the attached invoice reflects "market" pricing. In other words, should the SID have let this project it is our opinion that the cost would not have been significantly different from the developer's contractor.

Based on the above, we recommend reimbursement to **Infinity Homes, Inc.** in the amount of **\$13,885.00** per the attached invoice.

Sincerely,  
E&A Consulting Group



Mark Westergard, P.E.

Cc: Infinity Homes

**AGENDA**

**SANITARY AND IMPROVEMENT DISTRICT NO. 260 OF SARPY COUNTY,  
NEBRASKA HELD AT 9:00 A.M. ON JANUARY 23, 2009**

1. Present statements, vote on and approve payment from the Construction Fund Account of the District for the following:

- |   |            |
|---|------------|
| a) TeamBank for paying agent and registrar fees.  | \$ 445.00  |
| b) Fullenkamp Doyle & Jobeun for legal services in connection with Water Distribution System.       | \$1,540.33 |
| c) D.A. Davidson & Co. for the placement of Construction Fund warrants issued at this meeting. (5%) | \$ 99.27   |

2. Present statements, vote on and approve payment from the General Fund Account of the District for the following:

- |  |             |
|--|-------------|
| a) E & A Consulting Group for engineering services. (#108230)                                  | \$2,413.65  |
| b) Omaha Public Power District for electrical services.  | \$7,875.15  |
| c) Lutz & Company PC for audit.  | \$2,800.00  |
| d) Fullenkamp Doyle & Jobeun for legal services.   | \$9,785.02  |
| e) Infinity Homes, Inc. for storm sewer pipe extension.  | \$13,885.00 |
| f) D.A. Davidson & Co. for the placement of General Fund warrants issued at this meeting. (5%) | \$ 1,837.94 |