

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF
SANITARY & IMPROVEMENT DISTRICT NO. 285 OF SARPY COUNTY, NE**

The meeting of the Board of Trustees of Sanitary & Improvement District No. 285 of Sarpy County, Nebraska, was convened in open and public session at 4:15 o'clock A.M. on September 4, 2013 at 11718 Nicholas Street, Suite 101, Omaha, Nebraska. Present were the following Trustees: Rick Scheer, Craig Johnson and Robert Fechtmeister. Absent were Greg McNeese and Shawn Nowling. Also present was Mark L. Laughlin, counsel for the District. Notice of the meeting was given in advance thereof by publication in the Gretna Breeze, Sarpy County, Nebraska, on August 28, 2013, 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 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.

Mark Laughlin 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 Chairman then announced that this was the time and place set for the Public Hearing on the proposed Budget Statement of the District, pursuant to Neb. Rev. Stat. §77-1601.02. The Clerk presented Proof of Publication of Notice of this hearing and the budget summary which indicated that the Budget Summary had been published in The Gretna Breeze on August 29, 2013, a copy of the Proof of Publication being attached to these minutes. The Chairman further advised that the budget provided a property tax request of \$0 for the Bond Fund and \$29,080.00 for the General Fund, for a total property tax requirement of \$29,080.00. A special Hearing on the Proposed Budget Statement of the District was then held. Attached to the minutes of this Meeting is a true copy of the minutes of the Special Hearing of the District, which are incorporated herein by this reference.

No person appeared to present support, opposition, criticism, suggestions or observations relating to the proposed budget and tax levy. The Chairman stated that the Board should now vote on the proposed budget.

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

BE IT RESOLVED, that the proposed Budget Statement for this District, which is set forth in full in the minutes of this meeting be, and hereby is, adopted as the Budget of this District.

BE IT FURTHER RESOLVED, that the Clerk be, and is hereby authorized and directed to file copies of the adopted Budget Statement with the County Clerk of Sarpy County, Nebraska, and with the Auditor of Public Accounts of the State of Nebraska.

The Chairman then stated that, the Budget for the District having been adopted, it would be appropriate at this time to levy a tax in accordance with the Budget Statement. 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:

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska, has given the proper five day published notice of the hearing on the proposed budget.

1. That a levy of .203058 cents to the General Fund, and .0 cents in the Bond Fund for each \$100.00 of actual shall be made upon all taxable property within the District, except intangible property, which levy totals \$29,080.00 to the General Fund and \$0 to the Bond Fund, for a total levy and tax of .203058 cents for each \$100.00 of actual valuation and \$29,080.00 in property taxes.

2. That the Clerk of the District is hereby directed to certify said total levy of to the County Clerk of Douglas County, Nebraska, and to file a copy of such certification with the Auditor of Public Accounts of the State of Nebraska on or before September 20, 2013.

The Chairman then stated that the Board should now pass a resolution waiving the requirement of the audit for the fiscal year ending June 30, 2013.

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

BE IT RESOLVED, by the Board of Trustees hereby finds that it is in the best interest of the District to waive the requirement of preparing an audit for the District for the fiscal year ending June 30, 2013 and to so indicate on the District's budget document.

Counsel then submitted to the Board the following invoices for payment from the General Fund:

- A) Statement from World Herald Media Group in the amount of \$86.81 for publication costs.
- B) Statement from Dolleck & Frederes P.C. in the amount of \$1,900.00 for invoice number 28621.
- C) Statement from Laughlin Peterson and Lang in the amount of \$1,491.95 for legal services.

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

RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska hereby approves the above items for payment and that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver warrants to be payable from the General Fund Account of the District and to be redeemed no later than three (3) years from the date hereof, being September 4, 2016, and Warrant Nos. 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, said warrants to bear interest at the rate of 7% per annum after registration, to-wit:

- A) General Fund Warrant No. 40 in the amount of \$86.81, payable to World Herald Media Group for publication costs.
- B) General Fund Warrant No. 41 in the amount of \$1,900.00, payable to Dolleck & Frederes P.C. for invoice number 28621.
- C) General Fund Warrant No. 42 in the amount of \$1,491.95 payable to Laughlin, Peterson & Lang for legal services.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska, that both they and the District hereby find and determine and covenant, and warrant and agree that (a) the facilities for which the above Warrants are issued are designed to serve members of the general public on an equal basis; (b) there are no persons with rights to use said facilities other than as members of the general public; (c) ownership and operation of said facilities is with the District or another political subdivision; (d) none of the proceeds of the Warrants will be loaned to any person and to the extent that special assessments have been or are to be levied for any said facilities, 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 such facilities in the District; (e) the development of the land in the District for sale and occupation by the general public is proceeding with reasonable speed and (f) the District hereby authorizes and directs the Chairman or Clerk to file, when due, an information reporting form pursuant to section 149(e) of the

Internal Revenue Code of 1986 pertaining to the above Warrants.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 285 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. 285 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 Douglas 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

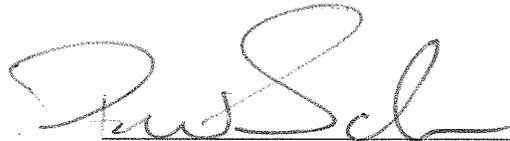
the above Warrants will be expended for payment of principal of and interest on the above Warrants within 13 months after receipt of such monies. That amount which is currently held in the District's Bond Fund which exceeds the amount which is to be expended for payment of principal and interest on the 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.

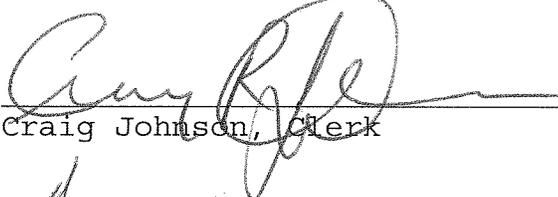
3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.

4. This Certificate is being passed, executed and delivered pursuant to Sections 1.103-13, 1.103-14 and 1.103-15 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.



Rick Scheer, Chairman



Craig Johnson, Clerk



Greg McNeese, Trustee



Robert Fechtmeister, Trustee



Shawn Nowling, Trustee

ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF HEARING

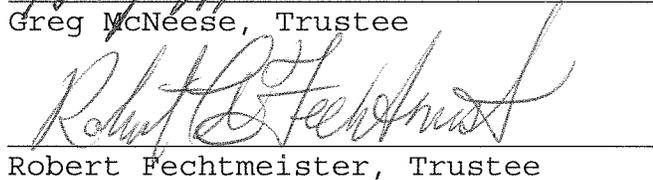
The undersigned Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held at 4:15 p.m. at 11718 Nicholas Street, Suite 101, Omaha, Nebraska.

Dated this 4th day of September, 2013.


Rick Scheer, Chairman


Craig Johnson, Clerk


Greg McNeese, Trustee


Robert Fechtmeister, Trustee


Shawn Nowling, Trustee

CERTIFICATE

STATE OF NEBRASKA)
)
COUNTY OF SARPY)
)
SANITARY AND)
IMPROVEMENT)
DISTRICT NO. 285)

I, the undersigned, Clerk for Sanitary and Improvement District No. 285 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 September 4, 2013, 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 4th day of September, 2013.



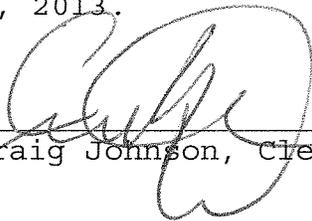
Craig Johnson, Clerk

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. 285 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 the City of Gretna, Nebraska, the municipality or county whose zoning jurisdiction this District is located, notifying said Clerk of this meeting.

Dated this 4th day of September, 2013.



Craig Johnson, Clerk

CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 285 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

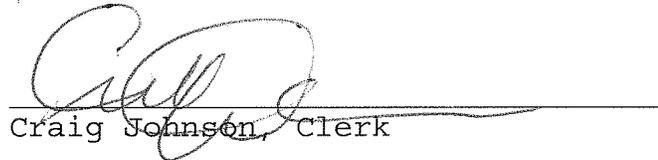
Meeting was being held. At least one copy of all resolutions and other reproducible written materials, for which actions are shown in said proceedings, was made available for examination and copying by members of the public at the Meeting.

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 4th day of September, 2013.


Rick Scheer, Chairman


Craig Johnson, Clerk

SANITARY AND IMPROVEMENT DISTRICT NO. 285
OF SARPY COUNTY, NEBRASKA

AGENDA

September 4, 2013
4:15 P.M.

The following items are the matters which are to be brought before the Board of Trustees of the above District at 11718 Nicholas Street, Suite 101, Omaha, Nebraska.

1. Conduct budget meeting; approve budget.
2. General District Business.
3. Payment of bills:
 - a) World Herald Media Group (G) \$ 86.81
 - b) Dolleck & Frederes P.C. (G) \$ 1,900.00
 - c) Laughlin, Peterson & Lang (G) \$ 1,491.95
4. Additional matters brought before the Board of Trustees.

Craig Johnson, Clerk

DOLLECK & FREDERES P.C.
 Certified Public Accountants
 Office Two
 10730 PACIFIC STREET
 SUITE 242
 OMAHA, NE 68114-4761

SID #285
 c/o Laughlin, Peterson & Lang
 11718 Nicholas Street, Suite 101
 Omaha, NE 68154

Client # : 2850

Invoice Number : 28621

Invoice date 8/23/13

Preparation of 2012-2013 Budget and 1099's for 2012	900.00
Preparation of 2013-2014 Budget and 1099's for 2013	1,000.00
Billed Progress Amount	1,900.00
Total Invoice Amount	<u>\$1,900.00</u>
Beginning Balance	\$950.00
Billing date	1,900.00
Amount Due	<u>\$2,850.00</u>

Current	Jun	May	Apr	Before Apr	\$2,850.00
1,900.00	0.00	950.00	0.00	0.00	Total Due

Amount due is payable within 15 days upon receipt of the bill.

LAUGHLIN, PETERSON & LANG
ATTORNEYS AT LAW
11718 NICHOLAS STREET, SUITE 101
OMAHA, NE 68154
(402) 330-1900

SANITARY & IMPROVEMENT DISTRICT 285
SARPY COUNTY, NEBRASKA

September 04, 2013

Invoice #29835

In Reference To: GENERAL
8298.01

	<u>Hours</u>	<u>Amount</u>
1/29/2013 Process minutes to clerks and fiscal agent; send warrants to payees	0.50	\$17.50
1/31/2013 E-mails to accountant	0.10	\$3.50
6/25/2013 Work on election documents	1.00	\$35.00
6/28/2013 Mail out election notices to property owners	1.20	\$42.00
Conference with Trustee regarding ballot and election	0.50	\$100.00
7/16/2013 Letter and election applications to Sarpy Election Office	0.10	\$3.50
7/18/2013 E-mail trustees regarding meeting	0.10	\$3.50
Phone conference and e-mail correspondence regarding meeting to approve street work	1.00	\$200.00
7/19/2013 Letter and forms to Sarpy election office	0.10	\$3.50
E-mail trustees; work on Notice of Meeting; forward for publication	0.50	\$17.50
Review bids for work; review agenda	0.40	\$80.00
7/22/2013 Letters to clerks regarding meeting	0.10	\$3.50

	<u>Hours</u>	<u>Amount</u>
7/29/2013 Work on draft minutes of meeting	0.50	\$17.50
Attend Board of Trustees meeting	1.00	\$200.00
8/1/2013 Draft minutes and e-mail correspondence regarding minutes	1.00	\$200.00
8/12/2013 Process minutes to clerks and fiscal agent; prepare letters to payees with warrants	0.50	\$17.50
8/22/2013 E-mail trustees regarding budget meeting	0.10	\$3.50
8/23/2013 E-mail trustees regarding meeting; work on Notice of Budget Hearing; forward to Gretna Breeze for publication	0.50	\$17.50
8/26/2013 Work on letters to clerks regarding meeting; prepare signature pages; work on agenda and special minutes	0.90	\$31.50
8/30/2013 Review budget, agenda and documents for meeting	1.00	\$200.00
9/4/2013 Attend meeting; prepare and circulate minutes	1.00	\$200.00
For professional services rendered	<u>12.10</u>	<u>\$1,397.00</u>
Additional Charges :		
1/2/2013 Photocopies		7.40
Sarpy Register of Deeds		5.00
1/31/2013 Photocopies		9.80
Postage		7.01
6/30/2013 Photocopies		10.80
Postage		24.84
7/23/2013 Photocopies		2.60
Postage		3.42
8/30/2013 Photocopies		19.20
Postage		4.88
Total additional charges		<u>\$94.95</u>

SANITARY & IMPROVEMENT DISTRICT 285
GENERAL
8298.01

9/4/2013

3

	<u>Amount</u>
Total amount of this bill	\$1,491.95
Previous balance	\$1,015.95
2/12/2013 Payment - thank you	(<u>\$1,015.95</u>)
Total payments and adjustments	(<u>\$1,015.95</u>)
Balance due	<u><u>\$1,491.95</u></u>

STATE OF NEBRASKA
SID BUDGET FORM

SID # 285

TO THE COUNTY BOARD AND COUNTY CLERK OF
SARPY County

This budget is for the Period JULY 1, 2013 through JUNE 30, 2014

Contact Information
 Auditor of Public Accounts
 Telephone: (402) 471-2111 FAX: (402) 471-3301
 Website: www.auditors.nebraska.gov
 Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information - Adopted Budget Due by 9-20-2013
 1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
 Submit Electronically using Website:
<http://www.auditors.nebraska.gov/>
 2. County Board (SEC. 13-508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:

\$	29,080.00	Property Taxes for Non-Bonds
\$	-	Principal and Interest on Bonds
\$	29,080.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2013

		Principal
		Interest
\$	-	Total Bonded Indebtedness

\$ 14,540,197
 Total Certified Valuation (All Counties)
 (Certification of Valuation(s) from County Assessor MUST be attached)

CLERK/BOARD MEMBER:

Signature: 
 Printed Name: CRAIG JOHNSON
 Mailing Address: 13000 S 224 CIRCLE
 City, Zip: GRETNA, NE 68028
 Phone Number: 402 332-5520X
 E-Mail Address:

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
 YES NO
 (If YES, Board Minutes MUST be Attached)

If YES, Page 2, Column 2 MUST contain ACTUAL Numbers.
 IF YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

SID is Less Than 5 Years Old

YES, SID is Less than 5 Years Old; Therefore, LC-3
 and Levy Limit DO NOT APPLY
 Date SID was formed: June 7, 2007

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2012 through June 30, 2013?
 YES NO
 If YES, Please submit Interlocal Agreement Report by December 31, 2013.

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2012 through June 30, 2013?
 YES NO
 If YES, Please submit Trade Name Report by December 31, 2013.

Line No.	TOTAL ALL FUNDS	Actual 2011 - 2012 (Column 1)	Actual 2012 - 2013 (Column 2)	Adopted Budget 2013 - 2014 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	24,159.00	17,637.00	28,537.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	24,159.00	17,637.00	28,537.00
7	Federal Receipts	30,079.00	28,364.00	28,510.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: State Aid	83.00	54.00	54.00
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ -	\$ -	\$ -
15	Transfers In Of Surplus Fees	1,246.00	90.00	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	55,567.00	46,145.00	57,101.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ -	\$ -	\$ -
20	Capital Improvements (Real Property/Improvements)	37,930.00	16,448.00	37,300.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	1,160.00	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	37,930.00	17,608.00	37,300.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	17,637.00	28,537.00	19,801.00

PROPERTY TAX RECAP	Tax from Line 6	\$ 28,510.00
	County Treasurer's Commission at 2% of Line 6	\$ 570.00
	Delinquent Tax Allowance	\$ -
	Total Property Tax Requirement	\$ 29,080.00

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your SID needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 29,080.00
Bond Fund	
Total Tax Request	** \$ 29,080.00

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason: _____

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason: _____

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason: _____

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

RICK SCHEER
(Name of Board Chairperson)

22121 BURR OAK
(Mailing Address)

GRETNA NE 68028
(City & Zip Code)

402 332-2504
(Telephone Number)

(E-Mail Address)

PREPARER

LOWELL L FREDERES
(Name and Title)

DOLLECK & FREDERES PC
(Firm Name)

10730 PACIFIC ST STE 242
(Mailing Address)

OMAHA, NE 68114
(City & Zip Code)

402 391-7030
(Telephone Number)

dolleck.frederes@taxprosd.f.com
(E-Mail Address)

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is supplied for the Board Chairperson, notification will be mailed via the US Post Office.

For Questions on this form, who should we contact (please check one): *Contact will be via e-mail if supplied.*

Board Chairperson

Preparer

Other Contact

OTHER CONTACT

MARK LAUGHLIN ATTORNEY
(Name and Title)

LAUGHLIN, PETERSON & LANG
(Firm Name)

11718 NICHOLAS ST STE 101
(Mailing Address)

OMAHA, NE 68154
(City & Zip Code)

402 330-1900
(Telephone Number)

miaughlin@lpplaw.com
(E-Mail Address)

SID # 285 in SARPY County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	29,080.00
Motor Vehicle Pro-Rate	(2) \$	54.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (10))	(5)	_____
LESS: Amount Spent During 2012-2013	(6)	_____
LESS: Amount Expected to be Spent in Future Budget Years	(7)	_____
Amount to be included on 2013-2014 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8) \$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	29,134.00
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(10)	_____
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)		
Agrees to Line (7).	(11)	\$ -
Allowable Capital Improvements	(12)	\$ -
Bonded Indebtedness	(13)	_____
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(14)	_____
Interlocal Agreements/Joint Public Agency Agreements	(15)	_____
Judgments	(16)	_____
Refund of Property Taxes to Taxpayers	(17)	_____
Repairs to Infrastructure Damaged by a Natural Disaster	(18)	_____

TOTAL LID EXCEPTIONS (B)	(19)	\$	-
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TOTAL 2013-2014 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>	\$ 29,134.00
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Total 2013-2014 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

SID # 285 in SARPY County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>2.50</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>751.79</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>30,823.24</u> (8)
Less: 2013-2014 Restricted Funds from LC-3 Supporting Schedule	<u>29,134.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>1,689.24</u> (10)

<p>LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.</p>
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THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.

Levy Limit Form
Sanitary and Improvement Districts

SID # 285 in SARPY County

Total 2013-2014 Personal and Real Property Tax Request		\$ 29,080.00
		(1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(_____)	
	(A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	(_____)	
	(B)	
Bonded Indebtedness	(_____)	
	(C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____)	
	(D)	
Total Exclusions		(\$ -)
		(2)
Personal and Real Property Tax Request subject to Levy Limit		\$ 29,080.00
		(3)
2013 Valuation (Per the County Assessor)		\$ 14,540,197.00
		(4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		0.199997
		(5)

Note : Levy Limit established by State Statute Section 77-3442:
Sanitary and Improvement District (SID) Levy - 40 cents

Attach supporting documentation if a vote was held to exceed levy limits.

MINUTES OF THE SPECIAL MEETING
OF THE BOARD OF TRUSTEES OF
SANITARY & IMPROVEMENT DISTRICT NO. 285 OF
SARPY COUNTY, NEBRASKA

The special meeting of the Board of Trustees of Sanitary & Improvement District No. 285 of Sarpy County, Nebraska, was convened in open and public session at 4:00 o'clock P.M. on September 4, 2013 at 11718 Nicholas Street, Suite 101, Omaha, Nebraska. Present were the following Trustees: Rick Scheer, Craig Johnson and Robert Fechtmeister. Absent were Greg McNeese and Shawn Nowling. Also present was Mark L. Laughlin, counsel for the District. Notice of the meeting was given in advance thereof by publication in the Gretna Breeze, Sarpy County, Nebraska, on August 28, 2013, 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 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 called the special meeting and hearing to order. The Clerk explained that the Board of trustees was meeting for the purpose of receiving testimony to determine whether or not the District should adopt a property tax request for the 2013-2014 fiscal year different than the property tax request for the 2012-2013 fiscal year.

The Chairman explained that the property tax request for the 2012-2013 fiscal year budget was \$29,525.00, and based upon the 2012 property valuation of \$14,762,434, the 2012-2013 fiscal year budget tax rate was .200001. The Chairman explained that based upon the 2013 property tax valuation of \$14,540,197, the property tax request for the 2012-2013 fiscal year budget of \$29,080.00 would equal a property tax rate of .203058 needed to fund the 2012-2013 fiscal year property tax request based upon the property valuation for 2013-2014. The Chairman explained that if the District did not adopt a resolution approving a tax request different than the prior year's tax request, then the District's tax request would be the same as the prior fiscal year. The Clerk stated that the District had published a notice of this special meeting setting forth this information.

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

BE IT RESOLVED, by the Board of Trustees of Sanitary & Improvement District No. 285 of Sarpy County, Nebraska, that the proper five days published notice of the special meeting and hearing to adopt a property tax request different than the prior year's tax request has been completed.

BE IT FURTHER RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 285 hereby finds that it is in the best interest of the District to adopt a property tax request different than the prior year's tax request.

BE IT FURTHER RESOLVED, that as a result of a majority of the governing body voting in favor of the above resolution that said resolution passes, and as a result, the District is authorized to set the levy for the fiscal tax year 2013-2014 in the amount of \$29,080.00 in the General Fund which results in a General Fund tax levy of .203058 per \$100 of actual valuation, and \$0 in the Bond (Sinking) Fund which results in a tax levy of .0 per \$100 of actual valuation in the Bond (Sinking) Fund, for a total levy and tax of .203058 for each \$100 of actual valuation and \$29,080.00 in property taxes which is an amount and levy different than the prior year's tax request.

SANITARY & IMPROVEMENT DISTRICT
NO. 285 OF SARPY COUNTY, NEBRASKA

By: Craig Johnson, Clerk

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts}

TAX YEAR 2013

(certification required on or before August 20th, of each year)

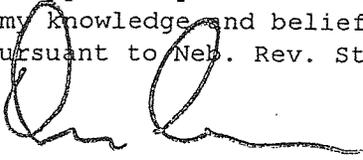
NO : SID 285

TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
SID 285	MISC-DISTRICT	112,159	14,540,197

Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

Dan Pittman, Sarpy County Assessor hereby certify that the valuation listed herein is, the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.



(Signature of county assessor)

8-14-13

(Date)

County Clerk, Sarpy County
County Clerk where district is headquartered, if different county, Sarpy County

to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Online form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 2013

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF
SANITARY & IMPROVEMENT DISTRICT NO. 285 OF SARPY COUNTY, NE

The meeting of the Board of Trustees of Sanitary & Improvement District No. 285 of Sarpy County, Nebraska, was convened in open and public session at 4:15 o'clock A.M. on September 4, 2013 at 11718 Nicholas Street, Suite 101, Omaha, Nebraska. Present were the following Trustees: Rick Scheer, Robert Fechtmeister, Greg McNeese, and Shawn Nowling. Absent was Craig Johnson. Also present was Mark L. Laughlin, counsel for the District. Notice of the meeting was given in advance thereof by publication in the Gretna Breeze, Sarpy County, Nebraska, on August 28, 2013, 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 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.

Mark Laughlin 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 Chairman then announced that this was the time and place set for the Public Hearing on the proposed Budget Statement of the District, pursuant to Neb. Rev. Stat. §77-1601.02. The Clerk presented Proof of Publication of Notice of this hearing and the budget summary which indicated that the Budget Summary had been published in The Gretna Breeze on August 29, 2013, a copy of the Proof of Publication being attached to these minutes. The Chairman further advised that the budget provided a property tax request of \$0 for the Bond Fund and \$29,080.00 for the General Fund, for a total property tax requirement of \$29,080.00. A special Hearing on the Proposed Budget Statement of the District was then held. Attached to the minutes of this Meeting is a true copy of the minutes of the Special Hearing of the District, which are incorporated herein by this reference.

No person appeared to present support, opposition, criticism, suggestions or observations relating to the proposed budget and tax levy. The Chairman stated that the Board should now vote on the proposed budget.

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

BE IT RESOLVED, that the proposed Budget Statement for this District, which is set forth in full in the minutes of this meeting be, and hereby is, adopted as the Budget of this District.

BE IT FURTHER RESOLVED, that the Clerk be, and is hereby authorized and directed to file copies of the adopted Budget Statement with the County Clerk of Sarpy County, Nebraska, and with the Auditor of Public Accounts of the State of Nebraska.

The Chairman then stated that, the Budget for the District having been adopted, it would be appropriate at this time to levy a tax in accordance with the Budget Statement. 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:

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska, has given the proper five day published notice of the hearing on the proposed budget.

1. That a levy of .203058 cents to the General Fund, and .0 cents in the Bond Fund for each \$100.00 of actual shall be made upon all taxable property within the District, except intangible property, which levy totals \$29,080.00 to the General Fund and \$0 to the Bond Fund, for a total levy and tax of .203058 cents for each \$100.00 of actual valuation and \$29,080.00 in property taxes.

2. That the Clerk of the District is hereby directed to certify said total levy of to the County Clerk of Douglas County, Nebraska, and to file a copy of such certification with the Auditor of Public Accounts of the State of Nebraska on or before September 20, 2013.

The Chairman then stated that the Board should now pass a resolution waiving the requirement of the audit for the fiscal year ending June 30, 2013.

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

BE IT RESOLVED, by the Board of Trustees hereby finds that it is in the best interest of the District to waive the requirement of preparing an audit for the District for the fiscal year ending June 30, 2013 and to so indicate on the District's budget document.

Counsel then submitted to the Board the following invoices for payment from the General Fund:

- A) Statement from World Herald Media Group in the amount of \$86.81 for publication costs.
- B) Statement from Dolleck & Frederes P.C. in the amount of \$1,900.00 for invoice number 28621.
- C) Statement from Laughlin Peterson and Lang in the amount of \$1,491.95 for legal services.

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

RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 285 of Sarpy County, Nebraska hereby approves the above items for payment and that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver warrants to be payable from the General Fund Account of the District and to be redeemed no later than three (3) years from the date hereof, being September 4, 2016, and Warrant Nos. subject to extension of said maturity date by order of the