BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION APPROVING AND AUTHORIZING CHAIRMAN TO SIGN FINAL WRITTEN ALLOCATIONS FOR THE FOLLOWING BOND ISSUES:
LIMITED TAX BUILDING BONDS, SERIES 2007
LIMITED TAX BUILDING BONDS, SERIES 2008
GENERAL OBLIGATION HIGHWAY ALLOCATION FUND PLEDGE BONDS, SERIES 2009
LIMITED TAX BUILDING BONDS, SERIES 2009
LIMITED TAX REFUNDING BONDS, SERIES 2011

WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6)(Reissue 2012), the County has the power to do all acts in relation to the concerns of the County necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. §23-103(Reissue 2012), the powers of the County as a body are exercised by the County Board; and,

WHEREAS, a Tax Exempt Financing Compliance Procedure was adopted by the Sarpy County Board of Commissioners on August 28, 2012; and,

WHEREAS, Section 5.4 of the Procedure requires the preparation of a written allocation of proceeds of Tax Exempt Bonds to expenditures and identifying the Financed Assets; and,

WHEREAS, Final Written Allocations have been prepared for the following tax exempt bond issues:

Limited Tax Building Bonds, Series 2007
Limited Tax Building Bonds, Series 2008
General Obligation Highway Allocation Fund Pledge Bonds, Series 2009
Limited Tax Building Bonds, Series 2009
Limited Tax Refunding Bonds, Series 2011

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS, that the attached Final Written Allocations are hereby approved and the Chairman of the Board is hereby authorized to sign the same.

The above Resolution was approved by a vote of the Sarpy County Board of Commissioners at a public meeting duly held in accordance with applicable law on the 5th day of November, 2013.

Sarpy County Board Chairman

Attest:

SEAL

DEBRA J. HOUGHTALING, COUNTY CLERK
SEAL
SARPY COUNTY, NEBRASKA

County Clerk

Sarpy County Board of Commissioners

1210 GOLDEN GATE DRIVE
PAPILLION, NE
593-4155
www.sarpy.com

ADMINISTRATOR Mark Wayne
DEPUTY ADMINISTRATOR Scott Bovick
FISCAL ADMIN./PURCHASING AGT. Brian Hanson

COMMISSIONERS
Don Kelly District 1
Jim Thompson District 2
Tom Richards District 3
Brenda Carlisle District 4
Jim Warren District 5

MEMO

To: Sarpy County Board

From: Brian Hanson

Re: Final Written Allocations

The IRS has certain requirements that must be followed after the issuance of tax exempt bonds. To ensure that these requirements are met, the County Board adopted the Tax-Exempt Financing Compliance Procedure (the Procedure) on August 28, 2012. The Procedure requires the preparation of a Final Written Allocation for each bond issue that sets forth the sources and uses of funds as well as a detailed listing of all expenditures for the financed project.

I have attached the Final Written Allocation for five tax exempt bond issues and ask that the County Board adopt the resolution approving them.

November 1, 2013

Brian Hanson

Brian E. Hanson

BEH/mg

cc: Mark Wayne
Scott Bovick
Deb Houghtaling
Mike Smith

SARPY COUNTY, NEBRASKA
LIMITED TAX REFUNDING BONDS, SERIES 2011

FINAL WRITTEN ALLOCATION

The undersigned is the Bond Compliance Officer of Sarpy County, Nebraska (the "Issuer") and in that capacity is authorized to execute federal income tax returns to be filed by the Issuer and to make appropriate elections and designations regarding federal income tax matters on behalf of the Issuer. This allocation of the proceeds of the bond issue referenced above (the "Bonds") is necessary for the Issuer to satisfy ongoing reporting and compliance requirements under federal income tax laws.

Purpose. This document, together with the schedules and records referred to below, is intended to memorialize allocations of Bond proceeds to expenditures for purposes of (**§§ 141 and 148**) of the Internal Revenue Code (the "Code"). All allocations are or were previously made no later than 18 months following the date the expenditure was made by the Issuer or, if later, the date of the "project" was "placed in service" (both as defined below), and no later than 60 days following the 5th anniversary of the issue date of the Bonds, although this form may have been completed after such date restrictions..

Background. The Bonds were issued on August 18, 2011 (the "Issue Date"), by Sarpy County (the "Issuer"). The Bonds were issued in order to (a) provide for the payment and redemption of $4,470,000 principal amount of the County's Limited Tax Building Bonds, Series 2007, dated February 6, 2007 (the "Refunded Bonds") issued to pay the costs of constructing, equipping, and furnishing an addition to the Sarpy County Courthouse (the "Project") and (b) to pay the costs of issuing the Bonds. The Bonds were issued pursuant to a Resolution of the Issuer. Proceeds of the Bonds were deposited to the following accounts:

Refunding Account

Sources Used to Fund Project Costs and Allocation of Proceeds to Project Costs. All of the costs of the Project were paid from sale proceeds of the as shown on **Exhibit A** and **A-1** to this Final Written Allocation.

Identification of Financed Assets. The portions of the Project financed from Bond proceeds (i.e., the "Financed Facility" referenced in the Federal Tax Certificate) are listed on **Exhibit B** to this Final Written Allocation

Identification and Timing of Expenditures for Arbitrage Purposes. For purposes of complying with the arbitrage rules, the Issuer allocates the proceeds of the bonds to the payment of the Limited Tax Building Bonds, Series 2007 as shown on **Exhibit B-1** to **B-4** to this Final Written Allocation. Amounts received from the sale of the Bonds and retained as underwriters discount are allocated to that purpose and spent on the Issue Date. Amounts allocated to interest expense are treated as paid on the interest payment dates for the Bonds.

Placed In Service. The Project was "placed in service" on the Issue Date and on the date the Project for the original Limited Tax Building Bonds, Series 2007 was placed in service (see **Exhibit B-5** and **B-6)**. For this purpose, the assets are considered to be "placed in service" as of the date on which, based on all the facts and circumstances: (1) the constructing and equipping of the asset has reached a degree of completion which would permit its operation at substantially its design level; and (2) the asset is, in fact, in operation at that level.

This allocation has been prepared based on statutes and regulations existing as of this date. The Issuer reserves the right to amend this allocation to the extent permitted by future Treasury Regulations or similar authorities.

SARPY COUNTY, A BODY POLITIC

Brian Hanson
Bond Compliance Officer

Chairman,
Sarpy County Board of Commissioners

Dated: November 5, 2013

Approved as to form:

Deputy County Attorney

Exhibit A
County of Sarpy, Nebraska
Limited Tax Refunding Bonds, Series 2011
Final Written Allocation-Sources and Uses

	Bonds and Earnings
Sources	
Par	$ 4,165,000.00
Transfers from Prior Issue Debt Service Funds	$ 462,210.25
Total Sources	$ 4,627,210.25
Uses	
Accrued Interest	
Bond Issuance Costs:	
Underwriting Fee	$ 52,895.50
Total Issuance Costs	$ 52,895.50
Rounding	$ 2.00
Advance Refunding	$ 4,574,312.75
Subtotal	$ 4,627,210.25
Project Portion	
Total Uses	$ 4,627,210.25

The County of Sarpy, Nebraska
Limited Tax Refunding Bonds
Series 2011

Sources & Uses

Dated 08/18/2011 | Delivered 08/18/2011

Sources Of Funds	
Par Amount of Bonds	$4,165,000.00
Transfers from Prior Issue Debt Service Funds	462,210.25
Total Sources	**$4,627,210.25**

Uses Of Funds	
Total Underwriter's Discount (1.270%)	52,895.50
Deposit to Current Refunding Fund	4,574,312.75
Rounding Amount	2.00
Total Uses	**$4,627,210.25**

Exhibit B
Sarpy County, Nebraska
Post Issuance Bond Compliance
Final Written Allocation-Limited Tax Refunding Bonds, Series 2011
As of 8/24/2012

Asset Description	Original Economic Life	Economic Life x Total Bond Financed Cost	Paid From Bond Issue	Paid From Series 2007 Bond Fund	Total Cost
Original Funds Available			$ 4,165,000.00		$ 4,165,000.00
Interest Received				$ 561.96	$ 561.96
Other Revenues				$ 461,646.32	$ 461,646.32
Total Funds Available			$ 4,165,000.00	$ 462,208.28	$ 4,627,208.28
Transferred to Refunding Account		$ -	$ 4,112,104.50	$ 462,208.28	$ 4,574,312.78
Underwriter		$ -	$ 52,895.50		$ 52,895.50
Other Costs		$ -			$ -
Total Costs Allocated		$ -	$ 4,165,000.00	$ 462,208.28	$ 4,627,208.28
Average Original Economic Life of Assets			0.00		
120% of Expected Economic Life of Facilities Financed			0.00		
Note 1: See the Final Written Allocation for the original Limited Tax Building Bonds, Series 2007 for the Economic Life data.					
Note 2: The Sources and Uses statement from the bond issue shows the amount to be transferred from the Limited Tax Building Bonds, Series 2007 was $462,210.25, but the actual amount was $461,646.32.					

EXHIBIT B-1

UNION BANK & TRUST COMPANY

TRUST SERVICES

Sarpy County Escrow Limited Tax Refg Bonds Srs 2011*C*

Account #: 2005276 **Transactions Summary: 10/01/2011 to 03/31/2012**

Beginning Market Value		$4,573,750.82
Ending Market Value		$0.00

Cash Receipts

Income Cash

Income Cash		($561.96)
US Government Interest Income		$561.96
	Income Cash Total	$0.00

Principal Cash

Income Cash		$561.96
	Cash Receipts Total	$561.96

Cash Disbursements

Principal Cash

Distribution - Miscellaneous Expense		($4,574,312.75)
Distribution - Principal		($0.03)
	Principal Cash Total	($4,574,312.78)

Securities (Involving Cash)

Sale	$4,573,750.00

EXHIBIT B-2

08/24/2012 14:10 | SARPY COUNTY | PG 1
bhanson | G/L ACCOUNT DETAIL | glacting

Org: 3307356 Object: 560100
PRINCIPLE & INTEREST 3307-01-35-90020-01-00-00-6-560100

YEAR	PER	JOURNAL	EFF DATE	SRC	T	PO/REF2	REFERENCE	AMOUNT	P	CHECK NO	WARRANT	VDR NAME/ITEM DESC	COMMENTS
2012	10	000847	05/03/2012	API	1		6454	19,697.50	Y	79376	05082012	UNION BANK & TRUST COMPAN	CH ADDITION BOND IN
2012	04	000480	10/20/2011	API	1		4259	763,985.00	Y	73422	10252011	UNION BANK & TRUST COMPAN	PRIN & BOND INTERES
2012	04	000480	10/20/2011	API	1		4259	263,006.51	Y	73422	10252011	UNION BANK & TRUST COMPAN	PRIN & BOND INTERES
2012	02	000299	08/12/2011	API	1		3535	461,646.32	Y	71261	08162011	UNION BANK & TRUST COMPAN	PYMT DUE FOR REFUND

Total Amount: 1,508,335.33

** END OF REPORT - Generated by Brian Hanson **

EXHIBIT B-3

UNION BANK & TRUST COMPANY

TRUST SERVICES

Sarpy County Limited Tax Refunding Bonds Srs 2011

Account #: 2005275 **Transactions: 07/01/2011 to 06/30/2012**

Posted	Transaction Description	Income Cash	Principal Cash	Cost	Realized Gain/Loss
08/31/2011	Check received for acceptance fee payment of 500.00	$0.00	$0.00		
10/27/2011	Addition to Account of $263,006.51 - Funds received from Sarpy County NE via check for 12-15-11 debt service payment	$0.00	$263,006.51		
10/28/2011	Automatically Generated Purchase of JP Morgan US Treasury Plus Premier Shares #3920	$0.00	($263,006.51)	$263,006.51	
12/15/2011	Debt service payment to bondholders for 12-15-11 P=$250,000 I=$13,006.51 Sarpy Rfg '11 2005275	$0.00	($263,006.51)		
12/15/2011	Automatically Generated Sale of JP Morgan US Treasury Plus Premier Shares #3920	$0.00	$263,006.51	($263,006.51)	
01/03/2012	Dividend - Domestic for tax year 2011 of JP Morgan US Treasury Plus Premier Shares #3920	$0.00	$0.00	$2.13	
05/10/2012	Addition to Account of $19,697.50 -Funds received from Sarpy County NE via check for 6-15-12 debt service payment	$0.00	$19,697.50		
05/11/2012	Automatically Generated Purchase of JP Morgan US Treasury Plus Premier Shares #3920	$0.00	($19,697.50)	$19,697.50	
06/15/2012	Debt Service payment to bondholders for 6-15-12 I=$19,697.50 Sarpy Rfg '11 #2005275	$0.00	($19,697.50)		
06/15/2012	Automatically Generated Sale of JP Morgan US Treasury Plus Premier Shares #3920	$0.00	$19,697.50	($19,697.50)	
	Grand Total	$0.00	$0.00	$2.13	

8-01-12

UNION BANK & TRUST COMPANY

TRUST SERVICES

Sarpy County Escrow Limited Tax Refg Bonds Srs 2011*C*

Account #: 2005276 **Transactions: 07/01/2011 to 06/30/2012**

Posted	Transaction Description	Income Cash	Principal Cash	Cost	Realized Gain/Loss
08/17/2011	Addition to Account of $461,646.32 - for purchase of SLGS on 8/18/11	$0.00	$461,646.32		
08/18/2011	Purchased 763,960 par value @ $100.0000 of US Treasury Cert of Indebtedness 0.01000% due 12/15/11	$0.00	($763,960.00)	$763,960.00	
08/18/2011	Purchased 3,809,790 par value @ $100.0000 of US Treasury Cert of Indebtedness 0.03000% due 2/6/12	$0.00	($3,809,790.00)	$3,809,790.00	
08/18/2011	Addition to Account of $4,112,104.50 - Proceeds received from 2011 bond issue to fund escrow account to refund '07 bonds	$0.00	$4,112,104.50		
08/31/2011	Check received for acceptance fee payment of $500.00	$0.00	$0.00		
12/15/2011	Matured of US Treasury Cert of Indebtedness 0.01000% due 12/15/11	$24.84	$763,960.00	($763,960.00)	
12/15/2011	Distribution - Miscellaneous Expense of $763,985.00 from Sarpy County Escrow Limited Tax Refg Bonds Srs 2011 to Sarpy County, NE Limited Tax Building Bonds Series 2007 - for 12-15-11 debt service payment	$0.00	($763,985.00)		
12/15/2011	Transfer of $24.18 from income to principal	($24.18)	$24.18		
02/06/2012	Debt service payment to bondholders for 2-6-12 P=$3,790,000.00 I=$20,327.75 call Sarpy Cnty Ltd Tax '07 #2005371/2005276	$0.00	($3,810,327.75)		
02/06/2012	Matured of US Treasury Cert of Indebtedness 0.03000% due 2/6/12	$537.12	$3,809,790.00	($3,809,790.00)	
02/06/2012	Transfer of $537.78 from income to principal	($537.78)	$537.78		
03/05/2012	Distribution - Principal of $0.03 from Sarpy County Escrow Limited Tax Refg Bonds Srs 2011*C* to Div And Inc Suspense	$0.00	($0.03)		
	Grand Total	$0.00	$0.00		

The County of Sarpy, Nebraska
Limited Tax Refunding Bonds
Series 2011

Current Refunding Escrow

Date	Principal	Rate	Receipts	Disbursements	Cash Balance
08/18/2011	-	-	0.75	-	0.75
12/15/2011	763,985.00	-	763,985.00	763,985.00	0.75
02/06/2012	3,810,327.00	-	3,810,327.00	3,810,327.75	-
Total	**$4,574,312.00**	-	**$4,574,312.75**	**$4,574,312.75**	-

Investment Parameters

Investment Model [PV, GIC, or Securities]	Securities
Default investment yield target	Bond Yield
Cash Deposit	0.75
Cost of Investments Purchased with Bond Proceeds	4,574,312.00
Total Cost of Investments	$4,574,312.75
Target Cost of Investments at bond yield	$4,550,714.05
Actual positive or (negative) arbitrage	(23,598.70)
Yield to Receipt	-1.14E-10
Yield for Arbitrage Purposes	1.1710071%

Exhibit B-5
Exhibit B-3a

AIA® Document G704™ – 2000

Certificate of Substantial Completion

PROJECT:
(Name and address):
Sarpy County Courthouse
Administration Addition
1210 Golden Gate Drive
Papillion, Nebraska 68046

PROJECT NUMBER: 11306/
CONTRACT FOR: General Construction
CONTRACT DATE: November 30, 2006

OWNER: ☒
ARCHITECT: ☒
CONTRACTOR: ☒
FIELD: ☐
OTHER: ☐

TO OWNER:
(Name and address):
Sarpy County
1210 Golden Gate Drive, #1129
Papillion, Nebraska 68046

TO CONTRACTOR:
(Name and address):
Upland Construction Co.
10910 J Street
Omaha, Nebraska 68137

PROJECT OR PORTION OF THE PROJECT DESIGNATED FOR PARTIAL OCCUPANCY OR USE SHALL INCLUDE:

First Floor Only

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated above is the date of issuance established by this Certificate, which is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

Warranty	**Date of Commencement**
1-Year First Floor Only	August 18, 2008

Carlson West Povondra Architects — BY — October 30, 2008
ARCHITECT — **BY** — **DATE OF ISSUANCE**

A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment.

Cost estimate of Work that is incomplete or defective: $116,211.00 / Total withheld on both floors

The Contractor will complete or correct the Work on the list of items attached hereto within Zero (0) days from the above date of Substantial Completion.

Upland Construction Co. — BY — 11/11/08
CONTRACTOR — **BY** — **DATE**

The Owner accepts the Work or designated portion as substantially complete and will assume full possession at 12:00 P.M. (time) on August 18, 2008 (date).

Sarpy County — BY — 11/18/08
OWNER — **BY** — **DATE**

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance shall be as follows:
(Note: Owner's and Contractor's legal and insurance counsel should determine and review insurance requirements and coverage.)

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User Notes:

(2122481180)

Exhibit B-6

Exhibit B-36

AIA® Document G704™ – 2000

Certificate of Substantial Completion

PROJECT:
(Name and address):
Sarpy County Courthouse
Administration Addition
1210 Golden Gate Drive
Papillion, Nebraska 68046

PROJECT NUMBER: 11306/
CONTRACT FOR: General Construction
CONTRACT DATE: November 30, 2006

OWNER: ☒
ARCHITECT: ☒
CONTRACTOR: ☒
FIELD: ☐
OTHER: ☐

TO OWNER:
(Name and address):
Sarpy County
1210 Golden Gate Drive
Papillion, Nebraska 68046

TO CONTRACTOR:
(Name and address):
Upland Construction Co.
10910 J Street
Omaha, Nebraska 68137

PROJECT OR PORTION OF THE PROJECT DESIGNATED FOR PARTIAL OCCUPANCY OR USE SHALL INCLUDE:

Second Floor Only

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated above is the date of issuance established by this Certificate, which is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

Warranty
1-Year Second Floor Only

Date of Commencement
August 11, 2008

Carlson West Povondra Architects
ARCHITECT

BY

October 30, 2008
DATE OF ISSUANCE

A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment.

Cost estimate of Work that is incomplete or defective: $116,211.00 / Total withheld on both floors.

The Contractor will complete or correct the Work on the list of items attached hereto within Zero (0) days from the above date of Substantial Completion.

Upland Construction Co.
CONTRACTOR

BY

11/11/08
DATE

The Owner accepts the Work or designated portion as substantially complete and will assume full possession at 12:00 P.M. (time) on August 11, 2008 (date).

Sarpy County
OWNER

BY

11/18/08
DATE

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance shall be as follows:
(Note: Owner's and Contractor's legal and insurance counsel should determine and review insurance requirements and coverage.)

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User Notes:

(1110727987)

SARPY COUNTY, NEBRASKA
LIMITED TAX BUILDING BONDS, SERIES 2007

FINAL WRITTEN ALLOCATION

The undersigned is the Bond Compliance Officer of Sarpy County, Nebraska (the "Issuer") and in that capacity is authorized to execute federal income tax returns to be filed by the Issuer and to make appropriate elections and designations regarding federal income tax matters on behalf of the Issuer. This allocation of the proceeds of the bond issue referenced above (the "Bonds") is necessary for the Issuer to satisfy ongoing reporting and compliance requirements under federal income tax laws.

Purpose. This document, together with the schedules and records referred to below, is intended to memorialize allocations of Bond proceeds to expenditures for purposes of (**§§ 141 and 148**) of the Internal Revenue Code (the "Code"). All allocations are or were previously made no later than 18 months following the date the expenditure was made by the Issuer or, if later, the date of the "project" was "placed in service" (both as defined below), and no later than 60 days following the 5th anniversary of the issue date of the Bonds, although this form may have been completed after such date restrictions..

Background. The Bonds were issued on January 23, 2007 (the "Issue Date"), by Sarpy County (the "Issuer"). The Bonds were issued in order to pay (a) the costs of constructing, equipping and furnishing an approximately 42,000 square foot addition to the Sarpy County Courthouse (the "Project") and (b) the costs of issuing the bonds. The Bonds were issued pursuant to a Resolution of the Issuer. Proceeds of the Bonds were deposited to the following accounts:

Project Account

Sources Used to Fund Project Costs and Allocation of Proceeds to Project Costs. A portion of the costs of the Project was paid from sale proceeds of the Bonds and the remaining portion of the costs of the Project was paid from earnings from the investment of bond sale proceeds and from other money of the Issuer as shown on **Exhibit A** and **A-1** to this Final Written Allocation.

Identification of Financed Assets. The portions of the Project financed from Bond proceeds (i.e., the "Financed Facility" referenced in the Federal Tax Certificate) are listed on **Exhibit B** to this Final Written Allocation

Identification and Timing of Expenditures for Arbitrage Purposes. For purposes of complying with the arbitrage rules, the Issuer allocates the proceeds of the bonds to the various expenditures described in the invoices, requisitions or other substantiation attached as **Exhibit B-1** and **B-2** to this Final Written Allocation. In each case, the cost requisitioned was either paid directly to a third party or reimbursed the Issuer for an amount it has previously paid or incurred. Amounts received from the sale of the Bonds and retained as underwriters discount are allocated

to that purpose and spent on the Issue Date. Amounts allocated to interest expense are treated as paid on the interest payment dates for the Bonds.

Placed In Service. The Project was "placed in service" on the date set out on **Exhibit B-3a** and **B-3b** to this Final Written Allocation. For this purpose, the assets are considered to be "placed in service" as of the date on which, based on all the facts and circumstances: (1) the constructing and equipping of the asset has reached a degree of completion which would permit its operation at substantially its design level; and (2) the asset is, in fact, in operation at that level.

This allocation has been prepared based on statutes and regulations existing as of this date. The Issuer reserves the right to amend this allocation to the extent permitted by future Treasury Regulations or similar authorities.

SARPY COUNTY, A BODY POLITIC

Brian Hanson
Bond Compliance Officer

Chairman,
Sarpy County Board of Commissioners

Dated: November 5, 2013

Approved as to form:

Deputy County Attorney

Exhibit A
County of Sarpy, Nebraska
Limited Tax Building Bonds, Series 2007
Final Written Allocation-Sources and Uses

	Bonds and Earnings	Other Sources	
		Inheritance Tax	General Fund
Sources			
Par	$ 7,000,000.00		
Plus OIP (less OID)	$ (9,191.95)		
Sale Proceeds			
Accrued Interest			
Investment Earnings	$ 239,613.09		
Other Revenues		$ 45,245.45	$ 55,981.87
Total Sources	$ 7,230,421.14	$ 45,245.45	$ 55,981.87
Uses			
Accrued Interest			
Bond Issuance Costs:			
Underwriting Fee	$ 87,500.00		
Other Costs	$ 8,275.00		
Total Issuance Costs	$ 95,775.00	$ -	$ -
Credit Enhancement Fees			
Reserve Fund			
Current Refunding			
Advance Refunding			
Subtotal	$ 95,775.00	$ -	$ -
Project Portion	$ 7,134,646.14	$ 45,245.45	$ 55,981.87
Total Uses	$ 7,230,421.14	$ 45,245.45	$ 55,981.87

Exhibit A-1

SARPY COUNTY, NEBRASKA

LIMITED TAX BUILDING BONDS - SERIES 2007

COURTHOUSE PROJECT | PAR AMOUNT - $7,000,000.00 - AA3 RATED

Sources & Uses

Dated 02/06/2007 | Delivered 02/06/2007

Sources Of Funds	
Par Amount of Bonds	$7,000,000.00
Total Sources	**$7,000,000.00**

Uses Of Funds	
Original Issue Discount (OID)	9,191.95
Total Underwriter's Discount (1.250%)	87,500.00
Costs of Issuance	8,275.00
Deposit to Project Construction Fund	6,894,181.07
Rounding Amount	851.98
Total Uses	**$7,000,000.00**

Exhibit B
Sarpy County, Nebraska
Post Issuance Bond Compliance
Final Written Allocation-Courthouse Addition Bonds Series 2007
As of 8/24/2012

Asset Description	Original Economic Life	Economic Life x Total Bond Financed Cost	Paid From Bond Issue	Paid From General Fund	Paid From Inheritance Tax Fund	Total Cost
Original Funds Available			$ 7,000,000.00			$ 7,000,000.00
Interest Received			$ 239,613.09			$ 239,613.09
Other Revenues				$ 55,981.87	$ 45,245.45	$ 101,227.32
Total Funds Available			$ 7,239,613.09	$ 55,981.87	$ 45,245.45	$ 7,340,840.41
Construction	50	$ 287,043,156.50	$ 5,740,863.13	$ 55,981.87		$ 5,796,845.00
Underwriter & Architect	50	$ 9,583,898.00	$ 191,677.96		$ 45,245.45	$ 236,923.41
Cubicles	10	$ 1,402,859.80	$ 140,285.98			$ 140,285.98
Archive Shelving	20	$ 2,514,639.40	$ 125,731.97			$ 125,731.97
Phones	10	$ 1,061,999.50	$ 106,199.95			$ 106,199.95
Data Center Relocation	10	$ 1,728,754.90	$ 172,875.49			$ 172,875.49
Audio Visual	10	$ 1,387,250.00	$ 138,725.00			$ 138,725.00
Furnishings	20	$ 3,019,675.20	$ 150,983.76			$ 150,983.76
Moving Costs	1	$ 16,558.25	$ 16,558.25			$ 16,558.25
Security Equipment	10	$ 646,413.70	$ 64,641.37			$ 64,641.37
Other Costs	10	$ 3,910,702.30	$ 391,070.23			$ 391,070.23
Total Costs Allocated		$ 312,315,907.55	$ 7,239,613.09	$ 55,981.87	$ 45,245.45	$ 7,340,840.41
Average Original Economic Life of Assets			43.14			
120% of Expected Economic Life of Facilities Financed			51.77			
Note: Economic lives were obtained from County Clerk's Fixed Asset Reports where available.						

Exhibit B-1
SARPY COUNTY, NEBRASKA
Administrative Offices Construction Fund
Series 2007

Date	Description	Req #	Construction	Underwriter & Architect Fees	Cubicles	Archive Shelving	Phones	Data Center Relocation	Audio Visual	Furnishings	Moving Costs	Security Equip and Gate	Other	Interest	Total Expend	Balance	
	Budget		**$5,838,400.00**	**$194,578.00**	**$206,780.00**	**$150,836.00**	**$65,423.00**	**$194,150.00**	**$166,995.00**	**$113,344.00**	**$8,184.00**	**$66,000.00**				**$7,004,690.00**	
2/1/07	**BOND ISSUE**															**$7,000,000.00**	
	Underwriter's Discount			$87,500.00											$87,500.00	**$6,912,500.00**	
	Net Original Issue Discount			$9,191.95											$9,191.95	**$6,903,308.05**	x
1/26/07	Sarpy Co. Treas (pkng lot)	1											$12,298.67		$12,298.67	**$6,891,009.38**	x
1/26/07	Upland Construction	2	$183,551.00												$183,551.00	**$6,707,458.38**	x
1/26/07	Shamrock (parking lot)	3											$1,613.73		$1,613.73	**$6,705,844.65**	
1/26/07	Munch Elec (pkng lot)	4											$4,136.00		$4,136.00	**$6,701,708.65**	x
1/26/07	ASP Entprs (pkng lot)	5											$3,888.00		$3,888.00	**$6,697,820.65**	x
2/8/07	Moody's Inv. Ser -Bond	6		$8,275.00											$8,275.00	**$6,689,545.65**	x
2/8/07	Carlson West	7		$4,202.52											$4,202.52	**$6,685,343.13**	x
2/8/07	Fastsigns	8											$9,812.13		$9,812.13	**$6,675,531.00**	x
2/22/07	Shamrock Concrete	9											$209.10		$209.10	**$6,675,321.90**	x
3/1/07	JP Morgan Dividend-Feb 07													-$20,710.97	-$20,710.97	**$6,696,032.87**	x
3/8/07	Carlson, West, Povondra	10		$3,876.44											$3,876.44	**$6,692,156.43**	x
3/8/07	Upland Construction	11	$164,475.00												$164,475.00	**$6,527,681.43**	x
4/2/07	jp Morgan dividend Mar 07													-$27,277.52	-$27,277.52	**$6,554,958.95**	x
4/5/07	Upland Construction	12	$67,500.00												$67,500.00	**$6,487,458.95**	x
4/5/07	Carlson West Povondra	13		$3,739.41											$3,739.41	**$6,483,719.54**	x
4/19/07	Carlson West Povondra	14		$91.07											$91.07	**$6,483,628.47**	x
5/1/07	jp Morgan Dividend April 07													-$25,858.96	-$25,858.96	**$6,509,487.43**	x
5/16/07	Upland Construction	15	$864,810.00												$864,810.00	**$5,644,677.43**	x
6/1/07	JP Morgan Dividend May 07													-$25,888.79	-$25,888.79	**$5,670,566.22**	x
6/8/07	Upland Construction	16	$261,000.00												$261,000.00	**$5,409,566.22**	x
7/2/07	JP Morgan Dividend-July 07													-$21,331.90	-$21,331.90	**$5,430,898.12**	x
7/5/07	Carlson West Povondra	17		$3,823.91											$3,823.91	**$5,427,074.21**	x
	Carlson West Provondra	18		$373.65											$373.65	**$5,426,700.56**	x
7/5/07	Upland Construction	19	$475,200.00												$475,200.00	**$4,951,500.56**	x
8/1/07	JP Morgan Dividend-Aug 07													-$20,895.72	-$20,895.72	**$4,972,396.28**	x
8/3/07	Carlson West	20		$3,959.37											$3,959.37	**$4,968,436.91**	x
8/8/07	Upland Construction	21	$253,350.00												$253,350.00	**$4,715,086.91**	x
9/4/07	JP Morgan Dividend - Sept													-$17,671.18	-$17,671.18	**$4,732,758.09**	x
9/7/07	Luxa Construction (Pkng lot)	22											$7,116.09		$7,116.09	**$4,725,642.00**	x
	TDT Corporation (pkng lot)	23											$288.90		$288.90	**$4,725,353.10**	x
	A.S.P. Exnterpeises (p lot)	24											$320.00		$320.00	**$4,725,033.10**	x
	Lyman-Rchey Sand (pk lot)	25											$1,678.64		$1,678.64	**$4,723,354.46**	x
	Monarch Oil (pkg lot)	26											$2,400.00		$2,400.00	**$4,720,954.46**	x
9/7/07	Carlson West Povondra	27		$3,796.96											$3,796.96	**$4,717,157.50**	x
	Carlson West Povondra	28		$125.04											$125.04	**$4,717,032.46**	x
9/12/07	Upland Construction	29	**$319,500.00**												$319,500.00	**$4,397,532.46**	x
10/1/07	JP Morgan Dividend - Oct													-$16,871.23	-$16,871.23	**$4,414,403.69**	x
10/4/07	Carlson West Povondra	30		$4,521.43											$4,521.43	**$4,409,882.26**	x
	Carlson West Povondra	31		$117.25											$117.25	**$4,409,765.01**	x
11/1/07	Upland Construction	32	**$512,007.00**												$512,007.00	**$3,897,758.01**	x
	Upland Construction	33	**$481,175.00**												$481,175.00	**$3,416,583.01**	x
	JP Morgan Dividend Nov													-$15,882.75	-$15,882.75	**$3,432,465.76**	x
11/9/07	Carlson West Povondra	34		$3,749.94											$3,749.94	**$3,428,715.82**	x
	Carlson West Povondra	35		$134.64											$134.64	**$3,428,581.18**	x
12/3/07	JPMorgan Divident-Dec													-$12,108.02	-$12,108.02	**$3,440,689.20**	x
12/4/07	Carlson West Povondra	36		$3,749.92											$3,749.92	**$3,436,939.28**	x
	Upland Construction	37	**$298,558.00**												$298,558.00	**$3,138,381.28**	x
1/2/08	Upland Construction	38	**$110,500.00**												$110,500.00	**$3,027,881.28**	x
	JP Morgan Divident - Jan													-$9,406.89	-$9,406.89	**$3,037,288.17**	x

Exhibit B-1
SARPY COUNTY, NEBRASKA
Administrative Offices Construction Fund
Series 2007

Date	Description	Req #	Construction	Underwriter & Architect Fees	Cubicles	Archive Shelving	Phones	Data Center Relocation	Audio Visual	Furnishings	Moving Costs	Security Equip and Gate	Other	Interest	Total Expend	Balance	
	Budget		**$5,838,400.00**	**$194,578.00**	**$206,780.00**	**$150,836.00**	**$65,423.00**	**$194,150.00**	**$166,995.00**	**$113,344.00**	**$8,184.00**	**$66,000.00**				**$7,004,690.00**	
1/7/08	Carlson West Povondra	39		$3,976.03											$3,976.03	**$3,033,312.14**	x
	Carlson West Povondra	40		$503.21											$503.21	**$3,032,808.93**	x
2/1/08	JP Morgan Dividend - Feb													-$7,546.95	-$7,546.95	**$3,040,355.88**	x
2/8/08	Carlson West Povondra	41		$7,504.82											$7,504.82	**$3,032,851.06**	x
	Carlson West Povondra	42		$128.13											$128.13	**$3,032,722.93**	x
2/8/08	Upland Construction	43	**$373,017.00**												$373,017.00	**$2,659,705.93**	x
3/3/08	JP Morgan Dividend - Mar													-$4,951.82	-$4,951.82	**$2,664,657.75**	x
3/6/08	Carlson West Povondra	44		$3,854.11											$3,854.11	**$2,660,803.64**	x
	Carlson West Povondra	45		$167.66											$167.66	**$2,660,635.98**	x
	Upland Construction	46	**$166,657.00**												$166,657.00	**$2,493,978.98**	x
3/13/08	I k s Technologies-Kiosks	47								$8,826.66					$8,826.66	**$2,485,152.32**	x
	CXtec	48						$5,535.00							$5,535.00	**$2,479,617.32**	x
	CXtec	49						$1,003.88							$1,003.88	**$2,478,613.44**	x
3/27/08	AOI Corp	50			$1,818.86										$1,818.86	**$2,476,794.58**	x
4/1/08	JP Morgan Dividend - Apr													-$3,058.91	-$3,058.91	**$2,479,853.49**	x
4/4/08	Carlson West Povondra	51		$3,778.84											$3,778.84	**$2,476,074.65**	x
	Carlson West Povondra	52		$86.24											$86.24	**$2,475,988.41**	x
	Upland Construction	53	**$391,500.00**												$391,500.00	**$2,084,488.41**	x
	AOI Corporation	54			$3,320.00										$3,320.00	**$2,081,168.41**	x
4/25/08	CDW Government, Inc	55						$114.60							$114.60	**$2,081,053.81**	x
	CDW Government, Inc	56						$522.98							$522.98	**$2,080,530.83**	x
	NBE Solutions	57								$9,999.50					$9,999.50	**$2,070,531.33**	x
5/1/2008	JP Morgan Dividend - May													-$2,726.55	-$2,726.55	**$2,073,257.88**	x
5/1/08	Communication Services	58					$2,142.50								$2,142.50	**$2,071,115.38**	x
	Upland Construction	59	**$198,000.00**												$198,000.00	**$1,873,115.38**	x
	AOI Corporation	60			$54,911.00										$54,911.00	**$1,818,204.38**	x
5/9/08	void	61	**$0.00**										$0.00		$0.00	**$1,818,204.38**	
	Carlson West Povondra	62		$7,550.71											$7,550.71	**$1,810,653.67**	x
5/14/08	CDW Government, Inc	63						$89,013.08							$89,013.08	**$1,721,640.59**	x
5/22/08	Geotechnical Services	64											$1,500.00		$1,500.00	**$1,720,140.59**	x
	Insight Public Sector	65						$4,900.89							$4,900.89	**$1,715,239.70**	x
5/30/08	Upland Construction	66	**$259,179.00**												$259,179.00	**$1,456,060.70**	x
	ASI-Modulex-Signage	67											$9,671.03		$9,671.03	**$1,446,389.67**	x
	Avaya, Inc.	68						$27,427.40							$27,427.40	**$1,418,962.27**	x
6/2/08	JP Morgan Divident - June													-$2,405.04	-$2,405.04	**$1,421,367.31**	x
6/5/08	AOI Corporation	69			$1,818.86										$1,818.86	**$1,419,548.45**	x
	Insight Public Sector	70						$22.43							$22.43	**$1,419,526.02**	x
	Pratt Audio Visual	71							$83,247.00						$83,247.00	**$1,336,279.02**	x
	Carlson West Povondra	72		$4,033.97											$4,033.97	**$1,332,245.05**	x
6/12/08	Drafting Equip Wrhse	73								$2,403.30					$2,403.30	**$1,329,841.75**	x
	A-1 Concrete	74											$1,125.00		$1,125.00	**$1,328,716.75**	x
6/20/08	Cardinal Mfg.-gate	75										$34,181.00			$34,181.00	**$1,294,535.75**	x
6/24/08	NACR, Inc	76					$29,414.00								$29,414.00	**$1,265,121.75**	x
	Patton Equipment, Inc.	77								$6,503.00					$6,503.00	**$1,258,618.75**	x
7/1/08	JP Morgan Dividend - July												$12.08	-$1,836.85	-$1,824.77	**$1,260,443.52**	
7/3/08	Upland Construction	78	**$97,564.00**												$97,564.00	**$1,162,879.52**	x
	Carlson West Povondra	79		$7,256.77											$7,256.77	**$1,155,622.75**	x
	Carlson West Povondra	80		$3,975.14											$3,975.14	**$1,151,647.61**	x
	AOI Corporation	81			$2,278.41										$2,278.41	**$1,149,369.20**	x
	Office Interior & Designs	82								$3,298.00					$3,298.00	**$1,146,071.20**	x
	Commercial Concepts	83								$543.86					$543.86	**$1,145,527.34**	x
	NBE Solutions	84								$9,999.50					$9,999.50	**$1,135,527.84**	x

Exhibit B-1
SARPY COUNTY, NEBRASKA
Administrative Offices Construction Fund
Series 2007

Date	Description	Req #	Construction	Underwriter & Architect Fees	Cubicles	Archive Shelving	Phones	Data Center Relocation	Audio Visual	Furnishings	Moving Costs	Security Equip and Gate	Other	Interest	Total Expend	Balance	
	Budget		**$5,838,400.00**	**$194,578.00**	**$206,780.00**	**$150,836.00**	**$65,423.00**	**$194,150.00**	**$166,995.00**	**$113,344.00**	**$8,184.00**	**$66,000.00**				**$7,004,690.00**	
7/17/08	NACR, Inc	85					$1,121.00								$1,121.00	**$1,134,406.84**	x
	Miller Electric	86					$11,983.39								$11,983.39	**$1,122,423.45**	x
	MSS	87				$115,283.97									$115,283.97	**$1,007,139.48**	x
	VISA (MMTC)	88											$263.87		$263.87	**$1,006,875.61**	x
7/24/08	NACR, Inc	89					$1,485.00								$1,485.00	**$1,005,390.61**	x
	Pay-Less Office	90								$5,926.00					$5,926.00	**$999,464.61**	x
	Moore's Mowing Inc.	91											$3,833.68		$3,833.68	**$995,630.93**	x
	AOI Corp	92			$54,968.28										$54,968.28	**$940,662.65**	x
8/1/08	JP Morgan Dividend Aug													-$1,545.76	-$1,545.76	**$942,208.41**	
8/1/08	All-Makes Office	93								$47,676.41					$47,676.41	**$894,532.00**	x
	Pay-less Office	94								$4,818.50					$4,818.50	**$889,713.50**	x
	Upland Construction	95	**$42,000.00**												$42,000.00	**$847,713.50**	x
8/8/08	Avaya, Inc.	96						$5,044.16							$5,044.16	**$842,669.34**	x
	GHA Technologies	97							$175.00						$175.00	**$842,494.34**	x
	Nebraska Furniture Mart	98								$3,696.45					$3,696.45	**$838,797.89**	x
	Pay-Less Office Prod	99								$42.83					$42.83	**$838,755.06**	x
	ASI Modules	100								$405.05					$405.05	**$838,350.01**	x
	Corporate Express	101								$21,768.95					$21,768.95	**$816,581.06**	x
	US Asphalt Co.	102											$95,768.81		$95,768.81	**$720,812.25**	x
8/19/08	Avaya, Inc.	103						$17,241.66							$17,241.66	**$703,570.59**	x
	Carlson West Povondra	104		$4,262.91											$4,262.91	**$699,307.68**	x
	VISA (MMTC)	105										$460.37			$460.37	**$698,847.31**	x
	Rainbow Glass & Supply	106											$1,371.60		$1,371.60	**$697,475.71**	x
8/22/08	Sam's Club	107											$843.18		$843.18	**$696,632.53**	x
	AOI Corporation	108									$720.00				$720.00	**$695,912.53**	x
	ASI-Modulex-Signage	109											$18,757.22		$18,757.22	**$677,155.31**	x
9/2/08	JP Morgan Dividend-Sept													-$1,062.76	-$1,062.76	**$678,218.07**	x
9/5/08	Wings Transfer & Rigging	110									$975.00				$975.00	**$677,243.07**	x
	Mullhalls	111								$2,517.82					$2,517.82	**$674,725.25**	x
	NBE Solutions	112								$1,199.00					$1,199.00	**$673,526.25**	x
	Pay_Less Office	113								$3,691.93					$3,691.93	**$669,834.32**	x
	All Makes Office	114								$763.00					$763.00	**$669,071.32**	x
	Fast Signs	115											$2,914.40		$2,914.40	**$666,156.92**	x
	A Touch of Sommer Window	116								$1,388.63					$1,388.63	**$664,768.29**	x
	Control Masters	117										$30,000.00			$30,000.00	**$634,768.29**	x
	Upland Construction	118	**$174,817.00**												$174,817.00	**$459,951.29**	x
	Carlson West Povondra	119		$1,245.34											$1,245.34	**$458,705.95**	x
	Fideline Construction	120											$3,250.00		$3,250.00	**$455,455.95**	x
	Nebraska Furniture Mart	121								$685.98					$685.98	**$454,769.97**	x
9/16/08	US Asphalt Com	122											$32,690.05		$32,690.05	**$422,079.92**	x
	Avaya, Inc.	123					$59,214.50								$59,214.50	**$362,865.42**	x
	AOI Corporation	124					$839.56								$839.56	**$362,025.86**	x
	MSS	125				$9,795.00									$9,795.00	**$352,230.86**	x
	Pay-LessOf126fice	126								$532.00					$532.00	**$351,698.86**	x
voided	NBE Solutions	127											$36.00		$36.00	**$351,662.86**	x
	House of Drapes	128								$824.42					$824.42	**$350,838.44**	x
	Wings Transfer & Rigging	129									$1,200.00				$1,200.00	**$349,638.44**	x
9/19/08	Jim's Moving	130									$13,663.25				$13,663.25	**$335,975.19**	x
	Pay-Less Office	131								$1,128.00					$1,128.00	**$334,847.19**	x
	ASI-Modulex-Signage	132											$880.95		$880.95	**$333,966.24**	x
	Insight Public Sector	133						$458.05							$458.05	**$333,508.19**	x
	AOI	134								$3,671.40					$3,671.40	**$329,836.79**	x

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Administrative Offices Construction Fund
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Date	Description	Req #	Construction	Underwriter & Architect Fees	Cubicles	Archive Shelving	Phones	Data Center Relocation	Audio Visual	Furnishings	Moving Costs	Security Equip and Gate	Other	Interest	Total Expend	Balance	
	Budget		**$5,838,400.00**	**$194,578.00**	**$206,780.00**	**$150,836.00**	**$65,423.00**	**$194,150.00**	**$166,995.00**	**$113,344.00**	**$8,184.00**	**$66,000.00**				**$7,004,690.00**	
	House of Drapes	**135**								$815.57					$815.57	**$329,021.22**	x
9/26/08	ASI-Modulex-Signage	**136**											$13,072.38		$13,072.38	**$315,948.84**	x
	Pay-Less Office	**137**								$1,082.81					$1,082.81	**$314,866.03**	x
10/1/08	JP Morgan Dividend													-$492.20	-$492.20	**$315,358.23**	
10/8/08	Reverse #127 NBE Solutions	**Reverse**												-$36.00	-$36.00	**$315,394.23**	x
10/3/08	Control Masters	**138**						$21,171.36							$21,171.36	**$294,222.87**	x
	AOI	**139**			$18,434.00										$18,434.00	**$275,788.87**	x
	Pay-Less Office	**140**								$1,187.00					$1,187.00	**$274,601.87**	x
	Communication Services	**141**											$139.16		$139.16	**$274,462.71**	x
	Moore's Mowing Inc.	**142**											$2,896.00		$2,896.00	**$271,566.71**	x
	ASI-Modulex-Signage	**143**											$196.70		$196.70	**$271,370.01**	x
	U.S. Asphalt Com	**144**											$21,556.34		$21,556.34	**$249,813.67**	x
	Carlson West Povondra	**145**		$560.58											$560.58	**$249,253.09**	x
10/17/08	Pratt Audio-Visual	**146**							$55,303.00						$55,303.00	**$193,950.09**	x
	House of Drapes	**147**								$716.31					$716.31	**$193,233.78**	x
10/23/08	AOI	**148**			$2,368.87										$2,368.87	**$190,864.91**	x
	StopTech	**149**											$1,788.75		$1,788.75	**$189,076.16**	x
	Pay-Less Office	**150**								$3,274.00					$3,274.00	**$185,802.16**	x
10/31/08	ASI Modules	**151**											$109.39		$109.39	**$185,692.77**	x
11/3/08	JP Morgan Divident													-$29.12	-$29.12	**$185,721.89**	x
11/14/08	ASI-Modulex-Signage	**152**											$2,006.51		$2,006.51	**$183,715.38**	x
11/21/08	Control Masters	**153**						$420.00							$420.00	**$183,295.38**	x
	AOI	**154**			$367.70										$367.70	**$182,927.68**	x
	U.S. Asphalt Com	**155**											$96,127.07		$96,127.07	**$86,800.61**	x
12/5/08	ASI Modulex	**156**											$1,123.80		$1,123.80	**$85,676.81**	x
1/21/09	JP Morgan Dividend													-$12.61	-$12.61	**$85,689.42**	x
1/6/09	A Touch of Sommer Window	**157**								$1,597.88					$1,597.88	**$84,091.54**	x
2/18/09	JP Morgan Dividend													-$1.44	-$1.44	**$84,092.98**	x
1/23/09	MSS	**158**				$653.00									$653.00	**$83,439.98**	x
2/2/09	JP Morgan Dividend													-$0.53	-$0.53	**$83,440.51**	x
2/6/09	U.S. Asphalt Com	**159**											$27,349.14		$27,349.14	**$56,091.37**	x
2/17/09	Custom Cabinets and Millwork	**160**											$2,398.86		$2,398.86	**$53,692.51**	x
2/20/09	ASI Modulex	**161**											$73.00		$73.00	**$53,619.51**	x
2/27/09	Schindler	**162**											$1,272.00		$1,272.00	**$52,347.51**	x
3/3/09	Schindler	**163**											$782.00		$782.00	**$51,565.51**	x
3/3/09	Controlled Comfort	**164**											$695.00		$695.00	**$50,870.51**	x
3/2/09	JP Morgan Dividend													-$1.65	-$1.65	**$50,872.16**	x
3/31/09	Miller Electric	**165**											$2,805.00		$2,805.00	**$48,067.16**	x
4/1/09	JP Morgan Dividend													-$0.97	-$0.97	**$48,068.13**	x
4/3/09	Carlson West Povondra	**166**		$1,565.00											$1,565.00	**$46,503.13**	x
5/29/09	Upland Construction	**167**	**$46,503.13**												$46,503.13	**$0.00**	
	TOTALS		**$5,740,863.13**	**$191,677.96**	**$140,285.98**	**$125,731.97**	**$106,199.95**	**$172,875.49**	**$138,725.00**	**$150,983.76**	**$16,558.25**	**$64,641.37**	**$391,070.23**	**-$239,613.09**	**$7,000,000.00**		

Exhibit B-2
Sarpy County, Nebraska
Post Issuance Bond Compliance
Supplementary Expenditures-Courthouse Addition
As of 8/24/2012

Date	Check #	Vendor	Description	Amount
Inheritance Tax-Contractual Services				
6/19/07	22868	Carlson West Povondra	Architectural Services	$ 9,217.50
6/19/07	22868	Carlson West Povondra	Architectural Services	$ 113.21
7/10/07	23509	Carlson West Povondra	Architectural Services	$ 10,895.00
8/9/07	24561	Carlson West Povondra	Architectural Services	$ 504.52
8/9/07	24561	Carlson West Povondra	Architectural Services	$ 9,457.50
9/12/07	25492	Carlson West Povondra	Architectural Services	$ 92.52
9/12/07	25492	Carlson West Povondra	Architectural Services	$ 9,515.00
10/11/07	26285	Carlson West Povondra	Architectural Services	$ 630.20
10/11/07	26285	Carlson West Povondra	Architectural Services	$ 4,820.00
		Total		$ 45,245.45
General Fund-Capital Projects Courthouse				
5/29/09	44846	Upland Construction	Construction Costs	$ 55,981.87
		Total		$ 55,981.87
		Grand Total		$ 101,227.32

Exhibit B - 3a

AIA® Document G704™ – 2000

Certificate of Substantial Completion

PROJECT:
(Name and address):
Sarpy County Courthouse
Administration Addition
1210 Golden Gate Drive
Papillion, Nebraska 68046

PROJECT NUMBER: 11306/
CONTRACT FOR: General Construction
CONTRACT DATE: November 30, 2006

OWNER: ☒
ARCHITECT: ☒
CONTRACTOR: ☒
FIELD: ☐
OTHER: ☐

TO OWNER:
(Name and address):
Sarpy County
1210 Golden Gate Drive, #1129
Papillion, Nebraska 68046

TO CONTRACTOR:
(Name and address):
Upland Construction Co.
10910 J Street
Omaha, Nebraska 68137

PROJECT OR PORTION OF THE PROJECT DESIGNATED FOR PARTIAL OCCUPANCY OR USE SHALL INCLUDE:

First Floor Only

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated above is the date of issuance established by this Certificate, which is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

Warranty	Date of Commencement
1-Year First Floor Only	August 18, 2008

Carlson West Povondra Architects — October 30, 2008
ARCHITECT — BY — DATE OF ISSUANCE

A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment.

Cost estimate of Work that is incomplete or defective: $116,211.00 / Total withheld on both floors

The Contractor will complete or correct the Work on the list of items attached hereto within Zero (0) days from the above date of Substantial Completion.

Upland Construction Co. — 11/11/08
CONTRACTOR — BY — DATE

The Owner accepts the Work or designated portion as substantially complete and will assume full possession at 12:00 P.M. (time) on August 18, 2008 (date).

Sarpy County — 11/18/08
OWNER — BY — DATE

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance shall be as follows:
(Note: Owner's and Contractor's legal and insurance counsel should determine and review insurance requirements and coverage.)

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User Notes:
(2122481180)

Exhibit B-36

AIA® Document G704™ – 2000

Certificate of Substantial Completion

PROJECT:
(Name and address):
Sarpy County Courthouse
Administration Addition
1210 Golden Gate Drive
Papillion, Nebraska 68046

PROJECT NUMBER: 11306/
CONTRACT FOR: General Construction
CONTRACT DATE: November 30, 2006

OWNER: ☒
ARCHITECT: ☒
CONTRACTOR: ☒
FIELD: ☐
OTHER: ☐

TO OWNER:
(Name and address):
Sarpy County
1210 Golden Gate Drive
Papillion, Nebraska 68046

TO CONTRACTOR:
(Name and address):
Upland Construction Co.
10910 J Street
Omaha, Nebraska 68137

PROJECT OR PORTION OF THE PROJECT DESIGNATED FOR PARTIAL OCCUPANCY OR USE SHALL INCLUDE:

Second Floor Only

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated above is the date of issuance established by this Certificate, which is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

Warranty
1-Year Second Floor Only

Date of Commencement
August 11, 2008

Carlson West Povondra Architects
ARCHITECT

BY

October 30, 2008
DATE OF ISSUANCE

A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment.

Cost estimate of Work that is incomplete or defective: $116,211.00 / Total withheld on both floors.

The Contractor will complete or correct the Work on the list of items attached hereto within Zero (0) days from the above date of Substantial Completion.

Upland Construction Co.
CONTRACTOR

BY

11/11/08
DATE

The Owner accepts the Work or designated portion as substantially complete and will assume full possession at 12:00 P.M. (time) on August 11, 2008 (date).

Sarpy County
OWNER

BY

11/18/08
DATE

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance shall be as follows:
(Note: Owner's and Contractor's legal and insurance counsel should determine and review insurance requirements and coverage.)

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User Notes:

(1110727987)

SARPY COUNTY, NEBRASKA
LIMITED TAX BUILDING BONDS, SERIES 2008

FINAL WRITTEN ALLOCATION

The undersigned is the Bond Compliance Officer of Sarpy County, Nebraska (the "Issuer") and in that capacity is authorized to execute federal income tax returns to be filed by the Issuer and to make appropriate elections and designations regarding federal income tax matters on behalf of the Issuer. This allocation of the proceeds of the bond issue referenced above (the "Bonds") is necessary for the Issuer to satisfy ongoing reporting and compliance requirements under federal income tax laws.

Purpose. This document, together with the schedules and records referred to below, is intended to memorialize allocations of Bond proceeds to expenditures for purposes of (**§§ 141 and 148**) of the Internal Revenue Code (the "Code"). All allocations are or were previously made no later than 18 months following the date the expenditure was made by the Issuer or, if later, the date of the "project" was "placed in service" (both as defined below), and no later than 60 days following the 5th anniversary of the issue date of the Bonds, although this form may have been completed after such date restrictions..

Background. The Bonds were issued on June 5, 2008 (the "Issue Date"), by Sarpy County (the "Issuer"). The Bonds were issued in order to pay (a) the costs of remodeling and renovating the Sarpy County Courthouse and constructing, equipping and furnishing an addition thereto (the "Project") and (b) the costs of issuing the bonds. The Bonds were issued pursuant to a Resolution of the Issuer. Proceeds of the Bonds were deposited to the following accounts:

Project Account

Sources Used to Fund Project Costs and Allocation of Proceeds to Project Costs. A portion of the costs of the Project was paid from sale proceeds of the Bonds and the remaining portion of the costs of the Project was paid from earnings from the investment of bond sale proceeds and from other money of the Issuer as shown on **Exhibit A** and **A-1** to this Final Written Allocation.

Identification of Financed Assets. The portions of the Project financed from Bond proceeds (i.e., the "Financed Facility" referenced in the Federal Tax Certificate) are listed on **Exhibit B** to this Final Written Allocation

Identification and Timing of Expenditures for Arbitrage Purposes. For purposes of complying with the arbitrage rules, the Issuer allocates the proceeds of the bonds to the various expenditures described in the invoices, requisitions or other substantiation attached as **Exhibit B-1** and **B-2** to this Final Written Allocation. In each case, the cost requisitioned was either paid directly to a third party or reimbursed the Issuer for an amount it has previously paid or incurred. Amounts received from the sale of the Bonds and retained as underwriters discount are allocated to that purpose and spent on the Issue Date. Amounts allocated to interest expense are treated as paid on the interest payment dates for the Bonds.

Placed In Service. The Project was "placed in service" on the date set out on **Exhibit B-3** to this Final Written Allocation. For this purpose, the assets are considered to be "placed in service" as of the date on which, based on all the facts and circumstances: (1) the constructing and equipping of the asset has reached a degree of completion which would permit its operation at substantially its design level; and (2) the asset is, in fact, in operation at that level.

This allocation has been prepared based on statutes and regulations existing as of this date. The Issuer reserves the right to amend this allocation to the extent permitted by future Treasury Regulations or similar authorities.

SARPY COUNTY, A BODY POLITIC

Brian Hanson
Bond Compliance Officer

Chairman,
Sarpy County Board of Commissioners

Dated: November 5, 2013

Approved as to form:

Deputy County Attorney

Exhibit A
County of Sarpy, Nebraska
Limited Tax Building Bonds, Series 2008
Final Written Allocation-Sources and Uses

	Bonds and Earnings	Other Sources	
		Inheritance Tax	General Fund
Sources			
Par	$ 5,700,000.00		
Plus OIP (less OID)	$ (6,407.20)		
Sale Proceeds			
Accrued Interest			
Investment Earnings	$ 34,239.41		
Other Revenues		$ 274,252.90	$ 153,330.28
Total Sources	$ 5,727,832.21	$ 274,252.90	$ 153,330.28
Uses			
Accrued Interest			
Bond Issuance Costs:			
Underwriting Fee	$ 68,400.00		
Other Costs	$ 8,750.00		
Total Issuance Costs	$ 77,150.00	$ -	$ -
Credit Enhancement Fees			
Reserve Fund			
Current Refunding			
Advance Refunding			
Subtotal	$ 77,150.00	$ -	$ -
Project Portion	$ 5,650,682.21	$ 274,252.90	$ 153,330.28
Total Uses	$ 5,727,832.21	$ 274,252.90	$ 153,330.28

$5,700,000

Sarpy County, Nebraska

Limited Tax Building Bonds (Courthouse Project)

Series 2008

Sources & Uses

Dated 06/05/2008 | Delivered 06/05/2008

Sources Of Funds	
Par Amount of Bonds	$5,700,000.00
Original Issue Discount (OID)	(6,407.20)
Total Sources	**$5,693,592.80**

Uses Of Funds	
Deposit to Project Construction Fund	5,622,850.00
Total Underwriter's Discount (1.200%)	68,400.00
Costs of Issuance	8,750.00
Rounding Amount	(6,407.20)
Total Uses	**$5,693,592.80**

Exhibit B
Sarpy County, Nebraska
Post Issuance Bond Compliance
Final Written Allocation-Courthouse Remodeling Bonds Series 2008
As of 8/24/2012

Asset Description	Original Economic Life	Economic Life x Total Bond Financed Cost	Paid From Bond Issue	Paid From General Fund	Paid From Inheritance Tax Fund	Total Cost
Original Funds Available			$ 5,700,000.00	$ 153,330.28	$ 274,252.90	$ 6,127,583.18
Interest Received			$ 34,239.41			$ 34,239.41
Total Funds Available			$ 5,734,239.41	$ 153,330.28	$ 274,252.90	$ 6,161,822.59
Construction	50	$ 238,524,383.50	$ 4,770,487.67		$ 274,252.90	$ 5,044,740.57
Underwriter & Architect	50	$ 11,696,978.50	$ 233,939.57	$ 153,330.28		$ 387,269.85
Archive Shelving	20	$ 1,303,005.00	$ 65,150.25			$ 65,150.25
Phones	10	$ 358,555.40	$ 35,855.54			$ 35,855.54
Audio Visual	10	$ 2,802,052.50	$ 280,205.25			$ 280,205.25
Furnishings	20	$ 2,512,188.60	$ 125,609.43			$ 125,609.43
Moving Costs	1	$ 12,639.89	$ 12,639.89			$ 12,639.89
Data Closets	5	$ 213,179.95	$ 42,635.99			$ 42,635.99
Security Equipment	10	$ 614,642.00	$ 61,464.20			$ 61,464.20
Other Costs	10	$ 1,062,516.20	$ 106,251.62			$ 106,251.62
Total Costs Allocated		$ 259,100,141.54	$ 5,734,239.41	$ 153,330.28	$ 274,252.90	$ 6,161,822.59
Average Original Economic Life of Assets			45.18			
120% of Expected Economic Life of Facilities Financed			54.22			
Note: Economic lives were obtained from County Clerk's Fixed Asset Reports where available.						

Exhibit B-1
SARPY COUNTY, NEBRASKA
Courthouse Remodeling Construction Fund
Series 2008

Date	Description	Req #	Construction	Underwriter & Architect Fees	Archive Shelving	Phones	Audio Visual	Furnishings	Moving Costs	Date Closets	Security Equipment	Contingency	Other Costs	Interest	Total Expend	Balance	
	Budget		**$4,787,000.00**	**$158,529.00**	**$124,264.00**	**$102,968.00**	**$192,296.00**	**$94,790.00**	**$21,716.00**	**$4,400.00**	**$94,361.00**	**$119,676.00**				**$5,700,000.00**	
5/2/08	**BOND ISSUE**															**$5,700,000.00**	
5/8/08	All Purpose Utilities	1	$63,450.00												$63,450.00	**$5,636,550.00**	x
5/13/08	Underwriter Fees			$6,407.20											$6,407.20	**$5,630,142.80**	x
6/1/08	Underwriter's Discount			$68,400.00											$68,400.00	**$5,561,742.80**	
6/6/08	Carlson West Povondra	2		$4,108.38											$4,108.38	**$5,557,634.42**	x
6/12/08	Moody's Investment	3		$8,700.00											$8,700.00	**$5,548,934.42**	x
	All Purpose Utilities	4	$14,400.00												$14,400.00	**$5,534,534.42**	x
7/1/08	JP Morgan Dividend - July													-$6,161.37	-$6,161.37	**$5,540,695.79**	x
7/3/08	All Purposes Utilities, Inc.	5	$73,940.40												$73,940.40	**$5,466,755.39**	x
	Carlson West Povondra	6		$729.33											$729.33	**$5,466,026.06**	x
8/1/08	JP Morgan Dividend - Aug													-$7,405.07	-$7,405.07	**$5,473,431.13**	
8/8/08	All Purpose Utilities, Inc.	7	$305,905.50												$305,905.50	**$5,167,525.63**	x
8/19/08	Carlson West Povondra	8		$4,198.07											$4,198.07	**$5,163,327.56**	x
9/2/08	JP Morgan Dividend - Sept													-$7,134.93	-$7,134.93	**$5,170,462.49**	
9/5/08	All Purposes Utilities, Inc.	9	$348,336.00												$348,336.00	**$4,822,126.49**	x
9/19/08	Trede Electric	10											$1,265.00		$1,265.00	**$4,820,861.49**	x
10/1/08	JP Morgan Dividend - Oct													-$4,279.74	-$4,279.74	**$4,825,141.23**	
10/3/08	Pratt Audio-Visual	11								$3,150.00					$3,150.00	**$4,821,991.23**	x
	Hewlett-Packard Com	12								$1,962.14					$1,962.14	**$4,820,029.09**	x
	Carlson Wewst Povondra	13		$8,620.52											$8,620.52	**$4,811,408.57**	x
10/17/08	AVI Systems	14					$10,065.00								$10,065.00	**$4,801,343.57**	x
	All Purpose Utilities	15	$430,797.60												$430,797.60	**$4,370,545.97**	x
	Protex Central	16											$783.74		$783.74	**$4,369,762.23**	x
10/23/08	Associated Fire Protection	17								$960.00					$960.00	**$4,368,802.23**	x
11/3/08	JP Morgan Dividend-Nov													-$579.52	-$579.52	**$4,369,381.75**	x
11/21/08	Carlson West Povondra	18		$6,210.64											$6,210.64	**$4,363,171.11**	x
	All Purpose Utilities	19	$381,781.80												$381,781.80	**$3,981,389.31**	x
	Associated Fire Protection	20								$1,430.00					$1,430.00	**$3,979,959.31**	x
	Control Masters	21								$981.00					$981.00	**$3,978,978.31**	x
12/3/08	All Purpose Utilities	22	$481,612.50												$481,612.50	**$3,497,365.81**	x
	STL Communications	23				$23,222.00									$23,222.00	**$3,474,143.81**	x
	Carlson West Povondra	24		$9,244.67											$9,244.67	**$3,464,899.14**	x
12/11/08	Technology Solutions	25								$33,450.25					$33,450.25	**$3,431,448.89**	x
1/21/09	JP Morgan Dividend - Jan													-$298.06	-$298.06	**$3,431,746.95**	x
1/2/09	JP Morgan Dividend-Jan													-$60.51	-$60.51	**$3,431,807.46**	x
1/6/09	All Purpose Utilities	26	$315,072.95												$315,072.95	**$3,116,734.51**	x
1/6/09	Carlson West Povondra	27		$6,298.50											$6,298.50	**$3,110,436.01**	x
1/22/09	House of Drapes	28						$2,683.63							$2,683.63	**$3,107,752.38**	x
1/29/09	Protex Central	29											$356.25		$356.25	**$3,107,396.13**	x
1/29/09	Menards-Bellevue	30											$475.58		$475.58	**$3,106,920.55**	x
1/29/09	STL Communications	31				$650.00									$650.00	**$3,106,270.55**	x
1/29/09	All Purpose Utilities	32	$273,161.95												$273,161.95	**$2,833,108.60**	x
1/29/09	Jim's Moving	33							$2,385.00						$2,385.00	**$2,830,723.60**	x
1/29/09	ASI-Modulex	34											$1,878.00		$1,878.00	**$2,828,845.60**	x
2/2/09	JP Morgan Dividend													-$19.78	-$19.78	**$2,828,865.38**	x
2/5/09	Protex Central	35											$391.87		$391.87	**$2,828,473.51**	x
2/5/09	Carlson West Povondra	36		$6,129.59											$6,129.59	**$2,822,343.92**	x
2/10/09	STL Communications	37				$261.89									$261.89	**$2,822,082.03**	x
2/27/09	Insight Public Sector Inc.	38				$414.12									$414.12	**$2,821,667.91**	x
2/27/09	Communication Services	39				$122.50									$122.50	**$2,821,545.41**	x

Exhibit B-1
SARPY COUNTY, NEBRASKA
Courthouse Remodeling Construction Fund
Series 2008

Date	Description	Req #	Construction	Underwriter & Architect Fees	Archive Shelving	Phones	Audio Visual	Furnishings	Moving Costs	Date Closets	Security Equipment	Contingency	Other Costs	Interest	Total Expend	Balance	
	Budget		**$4,787,000.00**	**$158,529.00**	**$124,264.00**	**$102,968.00**	**$192,296.00**	**$94,790.00**	**$21,716.00**	**$4,400.00**	**$94,361.00**	**$119,676.00**				**$5,700,000.00**	
2/27/09	Pay-Less Office Products	40						$32,547.00							$32,547.00	**$2,788,998.41**	x
3/6/09	Communication Services	41				$328.75									$328.75	**$2,788,669.66**	x
3/6/09	Carlson West Povondra	42		$6,471.62											$6,471.62	**$2,782,198.04**	x
3/6/09	All Purpose Utilities	43	**$281,005.97**												$281,005.97	**$2,501,192.07**	x
3/13/09	Communication Services	44				$198.75									$198.75	**$2,500,993.32**	x
3/20/09	ASI-Modulex	45											$70.00		$70.00	**$2,500,923.32**	x
3/20/09	Nebraksa Furniture Mart	46						$745.99							$745.99	**$2,500,177.33**	x
3/20/09	Insight Public Sector Inc.	47				$3,484.83									$3,484.83	**$2,496,692.50**	x
3/20/09	Pay-Less Office Products	48						$178.00							$178.00	**$2,496,514.50**	x
3/20/09	Wings Transfer & Rigging	49											$500.00		$500.00	**$2,496,014.50**	x
3/20/09	Pay-Less Interiors	50						$426.25							$426.25	**$2,495,588.25**	x
3/20/09	OSDI Midwest Inc.	51			$20,805.45										$20,805.45	**$2,474,782.80**	x
3/2/09	JP Morgan Dividend													-$74.54	-$74.54	**$2,474,857.34**	x
3/27/09	OSDI Midwest Inc.	52			$44,344.80										$44,344.80	**$2,430,512.54**	x
3/27/09	AOI	53						$5,918.39							$5,918.39	**$2,424,594.15**	x
3/27/09	NACR	54											$8,109.00		$8,109.00	**$2,416,485.15**	x
4/3/09	Insight Public Sector Inc.	55											$155.00		$155.00	**$2,416,330.15**	x
4/3/09	Telesystems LLC	56											$1,250.00		$1,250.00	**$2,415,080.15**	x
4/3/09	Carlson West Povondra	57		$7,147.33											$7,147.33	**$2,407,932.82**	x
4/10/09	All Purpose Utilities	58	**$179,277.00**												$179,277.00	**$2,228,655.82**	x
4/10/09	Wal-Mart	59											$178.48		$178.48	**$2,228,477.34**	x
4/17/09	Cxtec	60											$3,480.00		$3,480.00	**$2,224,997.34**	x
4/1/09	JP Morgan Dividend													-$51.16	-$51.16	**$2,225,048.50**	
4/17/09	JBL Communications	61											$206.75		$206.75	**$2,224,841.75**	x
4/24/09	ASI-Modulex	62											$13,028.50		$13,028.50	**$2,211,813.25**	x
4/24/09	Protex Central	63											$900.00		$900.00	**$2,210,913.25**	x
4/24/09	House of Drapes	64						$292.35							$292.35	**$2,210,620.90**	x
5/1/09	Jim's Moving	65							$3,075.00						$3,075.00	**$2,207,545.90**	x
5/1/09	GraybaR	66											$63.12		$63.12	**$2,207,482.78**	x
5/1/09	ATC Associates	67											$115.00		$115.00	**$2,207,367.78**	x
5/8/09	Carlson West Povondra	68		$5,137.79											$5,137.79	**$2,202,229.99**	x
5/8/09	All Purpose Utilities	69	**$112,188.00**												$112,188.00	**$2,090,041.99**	x
5/15/09	Protex Central	70											$900.00		$900.00	**$2,089,141.99**	x
5/29/09	Pay-Less	71						$5,274.20							$5,274.20	**$2,083,867.79**	x
5/29/09	ASI-Modulex	72											$447.80		$447.80	**$2,083,419.99**	x
5/29/09	All Purpose Utilities	73	**$185,849.95**												$185,849.95	**$1,897,570.04**	x
6/5/09	Carlson West Povondra	74		$5,366.02											$5,366.02	**$1,892,204.02**	x
6/5/09	JBL Communications	75											$825.81		$825.81	**$1,891,378.21**	x
6/19/09	OSDI Midwest Inc.	76							$1,168.14						$1,168.14	**$1,890,210.07**	x
7/2/09	ASI-Modulex	77											$433.29		$433.29	**$1,889,776.78**	x
7/2/09	All Purpose Utilities	78	**$110,372.00**												$110,372.00	**$1,779,404.78**	x
7/2/09	Miller Electric	79									$61,464.20				$61,464.20	**$1,717,940.58**	x
7/2/09	DAHL	80						$3,885.00							$3,885.00	**$1,714,055.58**	x
7/10/09	Carlson West Povondra	81		$5,435.29											$5,435.29	**$1,708,620.29**	x
7/24/09	NACR	82											$178.41		$178.41	**$1,708,441.88**	x
7/29/09	All Purpose Utilities	83	**$131,528.83**												$131,528.83	**$1,576,913.05**	x
8/4/09	Carlson West Povondra	84		$5,341.73											$5,341.73	**$1,571,571.32**	x
8/14/09	Rainbow Glass & Supply	85											$2,513.90		$2,513.90	**$1,569,057.42**	x
8/28/09	AVAYA	86				$3,273.40									$3,273.40	**$1,565,784.02**	x
8/28/09	Nebraksa Furniture Mart	87						$639.99							$639.99	**$1,565,144.03**	x

Exhibit B-1
SARPY COUNTY, NEBRASKA
Courthouse Remodeling Construction Fund
Series 2008

Date	Description	Req #	Construction	Underwriter & Architect Fees	Archive Shelving	Phones	Audio Visual	Furnishings	Moving Costs	Date Closets	Security Equipment	Contingency	Other Costs	Interest	Total Expend	Balance	
	Budget		**$4,787,000.00**	**$158,529.00**	**$124,264.00**	**$102,968.00**	**$192,296.00**	**$94,790.00**	**$21,716.00**	**$4,400.00**	**$94,361.00**	**$119,676.00**				**$5,700,000.00**	
8/28/09	Bil-Den Glass	88											$3,916.00		$3,916.00	**$1,561,228.03**	x
8/28/09	All Purpose Utilities	89	**$94,493.75**												$94,493.75	**$1,466,734.28**	x
9/10/09	Carlson West Povondra	90		$10,038.00											$10,038.00	**$1,456,696.28**	x
10/14/09	JP Morgan Dividend													-$6,001.46	-$6,001.46	**$1,462,697.74**	x
10/2/09	Trede Electric	91											$535.75		$535.75	**$1,462,161.99**	x
10/9/09	All Purpose Utilities	92	**$163,661.00**												$163,661.00	**$1,298,500.99**	x
10/9/09	Carlson West Povondra	93		$5,175.84											$5,175.84	**$1,293,325.15**	x
10/16/09	Wal-Mart	94											$20.04		$20.04	**$1,293,305.11**	x
10/30/09	Jim's Moving	95							$2,124.00						$2,124.00	**$1,291,181.11**	x
10/30/09	Nebraksa Furniture Mart	96											$429.99		$429.99	**$1,290,751.12**	x
10/30/09	Pay-Less Office Products	97						$13,440.00							$13,440.00	**$1,277,311.12**	x
11/6/09	Pay-Less Office Products	98						$1,394.56							$1,394.56	**$1,275,916.56**	x
11/6/09	ASI-Modulex	99											$9,606.00		$9,606.00	**$1,266,310.56**	x
11/6/09	All Purpose Utilities	100	**$66,548.00**												$66,548.00	**$1,199,762.56**	x
11/6/09	Carlson West Povondra	101		$5,344.43											$5,344.43	**$1,194,418.13**	x
11/13/09	House of Drapes	102						$2,140.42							$2,140.42	**$1,192,277.71**	x
11/20/09	Pratt Audio-Visual	103					$82,319.00								$82,319.00	**$1,109,958.71**	x
11/25/09	Pratt Audio-Visual	104					$120,461.05								$120,461.05	**$989,497.66**	x
11/25/09	Protex Central	105											$592.50		$592.50	**$988,905.16**	x
11/25/09	Window Tinting Company	106											$255.92		$255.92	**$988,649.24**	x
11/25/09	Sheppards Business Int.	107						$17,365.68							$17,365.68	**$971,283.56**	x
11/25/09	Pay-Less Office Products	108						$160.80							$160.80	**$971,122.76**	x
12/4/09	Miller Electric	109											$25,362.13		$25,362.13	**$945,760.63**	x
12/4/09	Carlson West Povondra	110		$5,402.20											$5,402.20	**$940,358.43**	x
12/4/09	All Purpose Utilities	111	**$96,605.00**												$96,605.00	**$843,753.43**	x
12/4/09	Rainbow Glass & Supply	112											$820.00		$820.00	**$842,933.43**	x
1/8/10	JP Morgan Dividend													-$130.94	-$130.94	**$843,064.37**	x
1/8/10	ASI-Modulex	113											$164.57		$164.57	**$842,899.80**	x
1/8/10	All Purpose Utilities	114	**$56,982.00**												$56,982.00	**$785,917.80**	x
1/8/10	Pinnacle Bank-Visa	115											$1,542.19		$1,542.19	**$784,375.61**	x
1/8/10	Carlson West Povondra	116		$7,979.80											$7,979.80	**$776,395.81**	x
1/8/10	Pay-Less Office Products	117						$724.00							$724.00	**$775,671.81**	x
1/28/10	All Purpose Utilities	118	**$59,180.00**												$59,180.00	**$716,491.81**	x
2/5/10	Midwest Storage	119											$810.00		$810.00	**$715,681.81**	x
2/5/10	Carlson West Povondra	120		$5,242.05											$5,242.05	**$710,439.76**	x
2/19/10	Pay-Less Office Products	121						$3,286.01							$3,286.01	**$707,153.75**	x
2/19/10	ASI-Modulex	122											$48.00		$48.00	**$707,105.75**	x
3/4/10	Pratt Audio-Visual	123					$345.00								$345.00	**$706,760.75**	x
3/4/10	Carlson West Povondra	124		$5,330.85											$5,330.85	**$701,429.90**	x
3/5/10	All Purpose Utilities	125	**$112,440.25**												$112,440.25	**$588,989.65**	x
3/31/10	Interest													-$2,024.02	-$2,024.02	**$591,013.67**	x
4/2/10	Pay-Less	126						$4,025.00							$4,025.00	**$586,988.67**	x
4/2/10	Hon	127						$9,575.63							$9,575.63	**$577,413.04**	x
4/9/10	Pay Less	128						$14,840.00							$14,840.00	**$562,573.04**	x
4/9/10	All Purpose	129	**$99,633.00**												$99,633.00	**$462,940.04**	x
4/9/10	Carlson West Povondra	130		$5,198.21											$5,198.21	**$457,741.83**	x
4/16/10	Jim's Moving	131							$1,915.75						$1,915.75	**$455,826.08**	x
4/16/10	Pay-Less	132						$410.00							$410.00	**$455,416.08**	x
4/30/10	Interest													-$1.48	-$1.48	**$455,417.56**	x
4/23/10	Pratt Audio-Visual	133					$48,919.00								$48,919.00	**$406,498.56**	x

Exhibit B-1
SARPY COUNTY, NEBRASKA
Courthouse Remodeling Construction Fund
Series 2008

Date	Description	Req #	Construction	Underwriter & Architect Fees	Archive Shelving	Phones	Audio Visual	Furnishings	Moving Costs	Date Closets	Security Equipment	Contingency	Other Costs	Interest	Total Expend	Balance	
	Budget		**$4,787,000.00**	**$158,529.00**	**$124,264.00**	**$102,968.00**	**$192,296.00**	**$94,790.00**	**$21,716.00**	**$4,400.00**	**$94,361.00**	**$119,676.00**				**$5,700,000.00**	
4/23/10	ASI-Modulex	134											$3,950.75		$3,950.75	**$402,547.81**	x
4/23/10	Pay-Less VOID pd twice	135						$0.00							$0.00	**$402,547.81**	x
4/29/10	Pay-Less	136						$707.99							$707.99	**$401,839.82**	x
4/29/10	Nebraksa Furniture Mart	137											$429.99		$429.99	**$401,409.83**	x
5/5/10	All Purpose Utilities	138	**$51,568.00**												$51,568.00	**$349,841.83**	x
5/5/10	Carlson West Povondra	139		$5,183.29											$5,183.29	**$344,658.54**	x
5/14/10	AVI Systems	140					$2,818.20								$2,818.20	**$341,840.34**	x
6/15/10	Dividend													-$4.38	-$4.38	**$341,844.72**	
5/21/10	Jim's Moving	141							$330.00						$330.00	**$341,514.72**	x
5/21/10	Pay-Less Office Products	142						$88.90							$88.90	**$341,425.82**	x
6/4/10	All Purpose Utilities	143	**$59,940.80**												$59,940.80	**$281,485.02**	x
6/4/10	Carlson West Povondra	144		$5,238.45											$5,238.45	**$276,246.57**	x
6/18/10	Pratt Audio-Visual	145					$130.00								$130.00	**$276,116.57**	x
6/1/10	Dividend													-$3.21	-$3.21	**$276,119.78**	
6/18/10	NACR	146				$2,099.30									$2,099.30	**$274,020.48**	x
7/9/10	Carlson West Povondra	147		$6,929.04											$6,929.04	**$267,091.44**	x
7/9/10	All Purpose Utilities	148	**$57,362.45**												$57,362.45	**$209,728.99**	x
7/16/10	ASI-Modulex	149											$170.00		$170.00	**$209,558.99**	x
7/23/10	Jim's Moving	150							$1,642.00						$1,642.00	**$207,916.99**	x
7/23/10	Pratt Audio-Visual	151					$14,268.00								$14,268.00	**$193,648.99**	x
7/31/10	Dividend													-$2.50	-$2.50	**$193,651.49**	
7/23/10	Pay-Less Office Products	152						$717.00							$717.00	**$192,934.49**	x
7/29/10	Associated Fire Protection	153								$702.60					$702.60	**$192,231.89**	x
8/6/10	All Purpose Utilities	154	**$18,720.00**												$18,720.00	**$173,511.89**	x
8/6/10	Miller Electric	155											$14,257.67		$14,257.67	**$159,254.22**	x
8/6/10	Pratt Audio-Visual	156					$880.00								$880.00	**$158,374.22**	x
8/6/10	ASI-Modulex	157											$1,786.00		$1,786.00	**$156,588.22**	x
8/13/10	Carlson West Povondra	158		$2,930.73											$2,930.73	**$153,657.49**	x
8/1/10	Dividend													-$2.09	-$2.09	**$153,659.58**	
8/13/10	Sheppards Business Int.	159						$4,142.64							$4,142.64	**$149,516.94**	x
9/17/10	Telesystems LLC	160				$1,800.00									$1,800.00	**$147,716.94**	x
	Dividend													-$1.43	-$1.43	**$147,718.37**	
9/17/10	All Purpose Utilities	161	**$65,361.00**												$65,361.00	**$82,357.37**	x
10/13/10	Miller Electric	162											$3,045.40		$3,045.40	**$79,311.97**	
10/22/10	All Purpose Utilities	163	**$79,311.97**												$79,311.97	**$0.00**	
10/22/10	Sarpy County General Fund	164											$3.22		$3.22	**-$3.22**	
	Dividend													-$3.22	-$3.22	**$0.00**	
	TOTALS		**$4,770,487.67**	**$233,939.57**	**$65,150.25**	**$35,855.54**	**$280,205.25**	**$125,609.43**	**$12,639.89**	**$42,635.99**	**$61,464.20**	**$0.00**	**$106,251.62**	**($34,239.41)**	**$5,700,000.00**	**$0.00**	

***$153,330.28 of the last All Purpose Utilities Invoice was paid out of Capital Projects Courthouse.**

Exhibit B-2
Sarpy County, Nebraska
Post Issuance Bond Compliance
Supplementary Expenditures -Courthouse Remodel
As of 8/24/2012

Gen. Fund Cap. Projects-Courthouse Courthouse Remodeling

Date	Check #	Vendor	Description	Amount
11/12/10	61429	All Purpose Utilities	General Contractor	$ 153,330.28

Inheritance Tax-Contractual Services

11/13/07	27485	Carlson West Povondra	Architectural Services	$ 358.67
11/13/07	27485	Carlson West Povondra	Architectural Services	$ 52,327.00
12/7/07	28235	Carlson West Povondra	Architectural Services	$ 246.05
12/7/07	28235	Carlson West Povondra	Architectural Services	$ 39,003.00
1/7/08	28675	Geo technical services	Geotechnical Exploration	$ 2,100.00
1/11/08	28953	Carlson West Povondra	Architectural Services	$ 833.82
1/11/08	28953	Carlson West Povondra	Architectural Services	$ 20,410.00
2/19/08	30050	Carlson West Povondra	Architectural Services	$ 55,645.50
2/22/08	30095	AVI Systems	Audio Visual	$ 3,086.60
3/14/08	30874	Carlson West Povondra	Architectural Services	$ 1,688.68
3/14/08	30874	Carlson West Povondra	Architectural Services	$ 41,364.50
3/14/08	30858	AVI Systems	Audio Visual	$ 4,965.40
3/14/08	31664	Carlson West Povondra	Architectural Services	$ 1,980.78
4/11/08	31664	Carlson West Povondra	Architectural Services	$ 26,241.50
4/11/08	31651	AVI Systems	Audio Visual	$ 3,086.60
5/9/08	32508	Carlson West Povondra	Architectural Services	$ 15,030.16
5/9/08	32508	Carlson West Povondra	Architectural Services	$ 5,884.64
		Total		$ 274,252.90
		Grand Total		$ 427,583.18

Exhibit B-3

AIA® Document G704™ – 2000

Certificate of Substantial Completion

PROJECT:
(Name and address):
Sarpy County Courthouse
Renovation and Addition
Papillion, Nebraska

PROJECT NUMBER: 07124/
CONTRACT FOR: General Construction
CONTRACT DATE: April 15, 2008

OWNER: ☒
ARCHITECT: ☒
CONTRACTOR: ☒
FIELD: ☐
OTHER: ☐

TO OWNER:
(Name and address):
Sarpy County, Board of Commissioners
1210 Golden Gate Drive, #1129,
Papillion, Nebraska 68046

TO CONTRACTOR:
(Name and address):
All Purpose Utilities, Inc
7010 S.66 Street
La Vista, Nebraska 68128

PROJECT OR PORTION OF THE PROJECT DESIGNATED FOR PARTIAL OCCUPANCY OR USE SHALL INCLUDE:

Phases I, II - Effective date: 04/21/2009
Phase III - Effective date: 10/21/2009
Phases IV, V - Effective date: 09/30/2010

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated above is the date of issuance established by this Certificate, which is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

Warranty	**Date of Commencement**
1-Year: Phases I, II	April 21, 2009
1-Yeay: Phase III	October 21, 2009
1-Year: Phases IV, V	September 30, 2010

Carlson West Povondra Architects — **ARCHITECT**
Brian Demel — **BY**
October 15, 2010 — **DATE OF ISSUANCE**

A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment.

Cost estimate of Work that is incomplete or defective: $0.00

The Contractor will complete or correct the Work on the list of items attached hereto within Zero (0) days from the above date of Substantial Completion.

All Purpose Utilities, Inc — **CONTRACTOR**
Peter L Mathew President — **BY**
10-20-10 — **DATE**

The Owner accepts the Work or designated portion as substantially complete and will assume full possession at (time) on (date).

Sarpy County,
Board of Commissioners — **OWNER**
Rich Johnson Vice Chairman — **BY**
11/30/10 — **DATE**

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User Notes:

(1313568835)

SARPY COUNTY, NEBRASKA
GENERAL OBLIGATION HIGHWAY ALLOCATION FUND PLEDGE BONDS, SERIES 2009

FINAL WRITTEN ALLOCATION

The undersigned is the Bond Compliance Officer of Sarpy County, Nebraska (the "Issuer") and in that capacity is authorized to execute federal income tax returns to be filed by the Issuer and to make appropriate elections and designations regarding federal income tax matters on behalf of the Issuer. This allocation of the proceeds of the bond issue referenced above (the "Bonds") is necessary for the Issuer to satisfy ongoing reporting and compliance requirements under federal income tax laws.

Purpose. This document, together with the schedules and records referred to below, is intended to memorialize allocations of Bond proceeds to expenditures for purposes of (**§§ 141 and 148**) of the Internal Revenue Code (the "Code"). All allocations are or were previously made no later than 18 months following the date the expenditure was made by the Issuer or, if later, the date of the "project" was "placed in service" (both as defined below), and no later than 60 days following the 5th anniversary of the issue date of the Bonds, although this form may have been completed after such date restrictions..

Background. The Bonds were issued on February 18, 2009 (the "Issue Date"), by Sarpy County (the "Issuer"). The Bonds were issued in order to provide funds needed to pay the costs of (a) constructing improvements to certain roads of the County (the "Project") and (b) the costs of issuing the bonds. The Bonds were issued pursuant to a Resolution of the Issuer. Proceeds of the Bonds were deposited to the following accounts:

Project Account

Sources Used to Fund Project Costs and Allocation of Proceeds to Project Costs. A portion of the costs of the Project was paid from sale proceeds of the Bonds and the remaining portion of the costs of the Project was paid from earnings from the investment of bond sale proceeds and from other money of the Issuer as shown on **Exhibit A** and **A-1** to this Final Written Allocation.

Identification of Financed Assets. The portions of the Project financed from Bond proceeds (i.e., the "Financed Facility" referenced in the Federal Tax Certificate) are listed on **Exhibit B** to this Final Written Allocation

Identification and Timing of Expenditures for Arbitrage Purposes. For purposes of complying with the arbitrage rules, the Issuer allocates the proceeds of the bonds to the various expenditures described in the invoices, requisitions or other substantiation attached as **Exhibit B-1** to this Final Written Allocation. In each case, the cost requisitioned was either paid directly to a third party or reimbursed the Issuer for an amount it has previously paid or incurred. Amounts received from the sale of the Bonds and retained as underwriters discount are allocated

to that purpose and spent on the Issue Date. Amounts allocated to interest expense are treated as paid on the interest payment dates for the Bonds.

Placed In Service. The Project was "placed in service" on the date set out on **Exhibit C** to this Final Written Allocation. For this purpose, the assets are considered to be "placed in service" as of the date on which, based on all the facts and circumstances: (1) the constructing and equipping of the asset has reached a degree of completion which would permit its operation at substantially its design level; and (2) the asset is, in fact, in operation at that level.

This allocation has been prepared based on statutes and regulations existing as of this date. The Issuer reserves the right to amend this allocation to the extent permitted by future Treasury Regulations or similar authorities.

SARPY COUNTY, A BODY POLITIC

Brian Hanson
Bond Compliance Officer

Chairman,
Sarpy County Board of Commissioners

Dated: November 5, 2013

Approved as to form:

Nicole O'Kafe
Deputy County Attorney

Exhibit A
County of Sarpy, Nebraska
Highway Allocation Pledge Bonds-Series 2009
Final Written Allocation-Sources and Uses

	Bonds and Earnings	Other Sources	
		Inheritance Tax	Road Fund
Sources			
Par	$ 6,075,000.00		
Plus OIP (less OID)			
Sale Proceeds			
Accrued Interest			
Investment Earnings			
Other Revenues			$ 988,359.35
Total Sources	$ 6,075,000.00	$ -	$ 988,359.35
Uses			
Accrued Interest			
Bond Issuance Costs:			
Underwriting Fee	$ 63,787.50		
Other Costs (1)			$ 5,950.00
Total Issuance Costs	$ 63,787.50	$ -	$ 5,950.00
Credit Enhancement Fees			
Reserve Fund			
Current Refunding			
Advance Refunding			
Subtotal	$ 63,787.50	$ -	$ 5,950.00
Project Portion	$ 6,011,212.50		$ 982,409.35
Total Uses	$ 6,075,000.00	$ -	$ 988,359.35

(1) The official Sources and Uses statement shows $7,450 for the bond rating cost but the actual cost was $5,950 and was paid from the Road fund rather that from the bond proceeds.

(2) Interfund transfers are shown on the Final Written Allocation but not on this Sources and Uses report.

SARPY COUNTY, NEBRASKA **EXHIBIT A-1**

HIGHWAY ALLOCATION BONDS - SERIES 2009

FEDERAL REIMBURSEMENT - $6,000,000.00

Sources & Uses

Dated 02/18/2009 | Delivered 02/18/2009

Sources Of Funds	
Par Amount of Bonds	$6,075,000.00
Total Sources	**$6,075,000.00**

Uses Of Funds	
Total Underwriter's Discount (1.050%)	63,787.50
Costs of Issuance	7,450.00
Deposit to Reimbursement Fund	6,000,000.00
Rounding Amount	3,762.50
Total Uses	**$6,075,000.00**

Exhibit B
Sarpy County, Nebraska
Post Issuance Bond Compliance
Final Written Allocation-Highway Allocation Pledge Bonds-Series 2009
As of 8/24/2012

Asset Description	Original Economic Life	Economic Life x Total Bond Financed Cost	Paid From Bond Issue	Paid From Road Fund	Paid From Inheritance Tax Fund	Total Cost*
Original Funds Available			$ 6,075,000.00			$ 6,075,000.00
Existing funds in Road fund				$ 988,359.35		$ 988,359.35
Transferred from Inher. Tax				$ 2,000,000.00		$ 2,000,000.00
Transferred from Bond Proceeds				$ 4,011,212.50	$ 2,000,000.00	$ 6,011,212.50
Total Funds Available			$ 6,075,000.00	$ 6,999,571.85	$ 2,000,000.00	$ 15,074,571.85
Underwriter and Issuance Costs	40	$ 2,551,500.00	$ 63,787.50	$ 5,950.00		$ 69,737.50
Construction		$ -		$ 6,993,621.85		$ 6,993,621.85
Transfer from Inher Tax To Road		$ -			$ 2,000,000.00	$ 2,000,000.00
Reimburse Inheritance Tax Fund	40	$ 80,000,000.00	$ 2,000,000.00			$ 2,000,000.00
Reimburse Road Fund	40	$ 160,448,500.00	$ 4,011,212.50			$ 4,011,212.50
Total Costs Allocated		$ 243,000,000.00	$ 6,075,000.00	$ 6,999,571.85	$ 2,000,000.00	$ 15,074,571.85
Average Original Economic Life of Assets			40.00			
120% of Expected Economic Life of Facilities Financed			48.00			
Note: Economic lives were obtained from County Clerk's Fixed Asset Reports where available.						
* Includes Interfund Transfers						

EXHIBIT B-1
Sarpy County, Nebraska
Highway Allocation Pledge Bonds-Series 2009
Disbursements
10/25/2013

Date	Vendor	Check Number	Bond Proceeds	Inheritance Tax Fund	Road Fund	Total
9/19/2008	State of Nebraska	37055			$ 6,993,621.85	$ 6,993,621.85
9/19/2008	Transfer from Inher Tax To Road	GCR		$ 2,000,000.00		$ 2,000,000.00
2/18/2009	Bond Proceeds to Inheritance Tax		$ 2,000,000.00			$ 2,000,000.00
2/18/2009	Bond Proceeds to Road		$ 4,011,212.50			$ 4,011,212.50
2/18/2009	Bond Proceeds to Ameritas		$ 63,787.50			$ 63,787.50
3/20/2009	Moody's Investors Service	42546			$ 5,950.00	$ 5,950.00
	Total		$ 6,075,000.00	$ 2,000,000.00	$ 6,999,571.85	$ 15,074,571.85

EXHIBIT C

Brian Hanson

From: Brian Hanson
Sent: Monday, August 27, 2012 4:07 PM
To: Bill Herr
Subject: 96th Street

Bill, thanks for your phone message saying that the completion date for the 96th Street Project was May 28, 2008. I appreciate your help!

Brian E. Hanson
Sarpy County Fiscal Administrator
1210 Golden Gate Drive
Papillion, NE 68046
(402) 593-2349
fax: (402) 593-4304
e-mail: bhanson@sarpy.com

SARPY COUNTY, NEBRASKA
LIMITED TAX BUILDING BONDS, SERIES 2009

FINAL WRITTEN ALLOCATION

The undersigned is the Bond Compliance Officer of Sarpy County, Nebraska (the "Issuer") and in that capacity is authorized to execute federal income tax returns to be filed by the Issuer and to make appropriate elections and designations regarding federal income tax matters on behalf of the Issuer. This allocation of the proceeds of the bond issue referenced above (the "Bonds") is necessary for the Issuer to satisfy ongoing reporting and compliance requirements under federal income tax laws.

Purpose. This document, together with the schedules and records referred to below, is intended to memorialize allocations of Bond proceeds to expenditures for purposes of (**§§ 141 and 148**) of the Internal Revenue Code (the "Code"). All allocations are or were previously made no later than 18 months following the date the expenditure was made by the Issuer or, if later, the date of the "project" was "placed in service" (both as defined below), and no later than 60 days following the 5th anniversary of the issue date of the Bonds, although this form may have been completed after such date restrictions..

Background. The Bonds were issued on June 5, 2008 (the "Issue Date"), by Sarpy County (the "Issuer"). The Bonds were issued in order to provide funds needed to pay (a) the costs of constructing, equipping and furnishing a new law enforcement center and related facilities (the "Project") and (b) the costs of issuing the bonds. The Bonds were issued pursuant to a Resolution of the Issuer. Proceeds of the Bonds were deposited to the following accounts:

Project Account

Sources Used to Fund Project Costs and Allocation of Proceeds to Project Costs. A portion of the costs of the Project was paid from sale proceeds of the Bonds and the remaining portion of the costs of the Project was paid from earnings from the investment of bond sale proceeds and from other money of the Issuer as shown on **Exhibit A** and **A-3** to this Final Written Allocation.

Identification of Financed Assets. The portions of the Project financed from Bond proceeds (i.e., the "Financed Facility" referenced in the Federal Tax Certificate) are listed on **Exhibit B** to this Final Written Allocation

Identification and Timing of Expenditures for Arbitrage Purposes. For purposes of complying with the arbitrage rules, the Issuer allocates the proceeds of the bonds to the various expenditures described in the invoices, requisitions or other substantiation attached as **Exhibit B-1** and **B-5** to this Final Written Allocation. In each case, the cost requisitioned was either paid directly to a third party or reimbursed the Issuer for an amount it has previously paid or incurred. Amounts received from the sale of the Bonds and retained as underwriters discount are allocated to that purpose and spent on the Issue Date. Amounts allocated to interest expense are treated as paid on the interest payment dates for the Bonds.

Placed In Service. The Project was "placed in service" on the date set out on **Exhibit C** to this Final Written Allocation. For this purpose, the assets are considered to be "placed in service" as of the date on which, based on all the facts and circumstances: (1) the constructing and equipping of the asset has reached a degree of completion which would permit its operation at substantially its design level; and (2) the asset is, in fact, in operation at that level.

This allocation has been prepared based on statutes and regulations existing as of this date. The Issuer reserves the right to amend this allocation to the extent permitted by future Treasury Regulations or similar authorities.

SARPY COUNTY, A BODY POLITIC

Brian Hanson
Bond Compliance Officer

Chairman,
Sarpy County Board of Commissioners

Dated: 11/5/13

Approved as to form:

Deputy County Attorney

Exhibit A
County of Sarpy, Nebraska
Limited Tax Building Bonds, Series 2009
Final Written Allocation-Sources and Uses

	Bonds and Earnings	Other Sources			
		General Fund	Stormwater Mgt Fund	Inheritance Tax Fund	Sheriff Admin. Bond Fund
Sources					
Par	$ 7,790,000.00				
Plus OIP (less OID)	$ (12,540.60)				
Sale Proceeds					
Accrued Interest					
Investment Earnings	$ 559.31				
Other Revenues		$ 14,000.00	$ 176,000.00	$ 478,483.02	$ 5,950.00
Total Sources	$ 7,778,018.71	$ 14,000.00	$ 176,000.00	$ 478,483.02	$ 5,950.00
Uses					
Accrued Interest					
Bond Issuance Costs:					
Underwriting Fee	$ 93,480.00				
Other Costs (Rating Agency)					$ 5,950.00
Total Issuance Costs	$ 93,480.00	$ -	$ -	$ -	$ 5,950.00
Credit Enhancement Fees					
Transfer to Bond Acct	$ 361,054.70				
Current Refunding					
Advance Refunding					
Subtotal	$ 454,534.70	$ -	$ -	$ -	$ 5,950.00
Project Portion	$ 7,323,484.01	$ 14,000.00	$ 176,000.00	$ 478,483.02	
Total Uses	$ 7,778,018.71	$ 14,000.00	$ 176,000.00	$ 478,483.02	$ 5,950.00

EXHIBIT A-1

SARPY COUNTY, NEBRASKA

LIMITED TAX BUILDING BONDS - SERIES 2009

LAW ENFORCEMENT CENTER PROJECT

LEVEL DEBT SERVICE STRUCTURE

Sources & Uses

Dated 12/08/2009 | Delivered 12/08/2009

Sources Of Funds	
Par Amount of Bonds	$7,790,000.00
Total Sources	**$7,790,000.00**

Uses Of Funds	
Original Issue Discount (OID)	12,540.60
Total Underwriter's Discount (1.200%)	93,480.00
Costs of Issuance	7,500.00 *
Deposit to Reimbursement Fund	7,675,000.00
Rounding Amount	1,479.40
Total Uses	**$7,790,000.00**

* Paid from other funds. (Actual cost $ 5,950)

EXHIBIT A-2

Moody's Investors Service
7WTC at 250 Greenwich Street
New York, NY 10007

INVOICE

MR. BRIAN HANSON
FISCAL ADMINISTRATOR
COUNTY OF SARPY
1210 GOLDEN GATE DRIVE
PAPILLION, NE 68046

INVOICE No.: **F1728780 - 000**
CUSTOMER No.: 400033657
INVOICE DATE: December 23, 2009
679 / 12

FOR PROFESSIONAL SERVICES: $ 5,950

$7,790,000 Sarpy (County of) NE, County of Sarpy, NE, Limited Tax Building Bonds, Series 2009

Payment inquiries contact:
Carmine Charles
Phone: 212 553 7794, Fax:212 298 6228
Email: Carmine.Charles@moodys.com

Fee inquiries contact:
Alex Epelboym
Phone: 212 553 4608, Fax:212 553 3810
Email: Alex.Epelboym@moodys.com

Please do not contact your Analytic Team regarding this invoice or any other fee-related matter.

Return This Portion With Your Payment

Invoice Number: F1728780 - 000
Account Number: 400033657
Invoice Date: 12/23/2009

Amount Due: $ 5,950

INVOICE PAYABLE IN U.S. DOLLAR

Fed Wire or ACH with Invoice Number to :
SUNTRUST BANK
Transit Routing # 061000104
ACH # 061000104
Moody's Account # 8801939847
For Customers wiring from outside the U.S.:
Swift Code: SNTRUS3A

OR

Mail Payment with Invoice Stub to:
MOODY'S INVESTORS SERVICE
P.O. Box 102597
Atlanta, Georgia 30368-0597
USA

PAYMENT DUE UPON RECEIPT
Moody's Taxpayer ID #: 13-195-9883

EXHIBIT A-3

Org: 3309352 Object: 522505
CONTRACTUAL SERVICES 3309-02-35-90031-01-00-00-2-522505-

YEAR	PER	JOURNAL	EFF DATE	SRC	T	PO/REF2	REFERENCE	AMOUNT	P	CHECK NO	WARRANT	VDR NAME/ITEM DESC	COMMENTS
2010	07	000113	01/07/2010	API	1		6736	5,950.00	Y	51256	01122010	MOODY'S INVESTOR SERVICE	BOND ISSUANCE COSTS
2010	06	000562	12/23/2009	API	1		6532	500.00	Y	50989	12292009	UNION BANK & TRUST COMPAN	ACCOUNT SET UP FEE
2010	01	000835	07/01/2009	BUC	5		2010 BUDGT	500.00	Y				ORIGINAL BUDGET 201

Total Amount: 6,950.00

** END OF REPORT - Generated by Debby Peoples **

Exhibit B
Sarpy County, Nebraska
Post Issuance Bond Compliance
Final Written Allocation-Limited Tax Building Bonds Series 2009
As of 10/25/2013

Asset Description	Original Economic Life	Economic Life x Total Bond Financed Cost	Paid From Bond Issue	Paid From Gen Fund	Paid From Stormwater Mgt Fund	Paid From Inheritance Tax Fund	Total Cost
Original Funds Available			$ 7,790,000.00				$ 7,790,000.00
Interest Received			$ 559.31				$ 559.31
Other Revenues				$ 14,000.00	$ 176,000.00	$ 478,483.02	$ 668,483.02
Total Funds Available			$ 7,790,559.31	$ 14,000.00	$ 176,000.00	$ 478,483.02	$ 8,459,042.33
Construction	50	$ 313,346,370.00	$ 6,266,927.40	$ 14,000.00			$ 6,280,927.40
Underwriter & Architect	50	$ 13,242,414.50	$ 264,848.29			$ 420,084.92	$ 684,933.21
Landscaping	20	$ -	$ -		$ 176,000.00		$ 176,000.00
LEC & Garage Phones	10	$ 583,578.00	$ 58,357.80				$ 58,357.80
IT Costs	5	$ 551,437.70	$ 110,287.54				$ 110,287.54
Connectivity	50	$ 11,681,300.50	$ 233,626.01				$ 233,626.01
File Shelving	20	$ 1,365,435.20	$ 68,271.76				$ 68,271.76
Moving Costs	50	$ 173,088.00	$ 3,461.76				$ 3,461.76
LEC Garage & Security Equip	50	$ 3,233,484.50	$ 64,669.69				$ 64,669.69
Signs	50	$ 248,370.00	$ 4,967.40				$ 4,967.40
Modular Furniture	20	$ 1,354,686.20	$ 67,734.31				$ 67,734.31
Audio Visual	10	$ 1,410,124.70	$ 141,012.47			$ 7,448.10	$ 148,460.57
Furnishings	20	$ 1,584,256.40	$ 79,212.82				$ 79,212.82
Fees & Permits	50	$ 1,480,603.00	$ 29,612.06			$ 10,950.00	$ 40,562.06
Other Costs	50	$ 1,825,765.00	$ 36,515.30			$ 40,000.00	$ 76,515.30
Total Costs Allocated		$ 352,080,913.70	$ 7,429,504.61	$ 14,000.00	$ 176,000.00	$ 478,483.02	$ 8,097,987.63
Average Original Economic Life of Assets			47.39				
120% of Expected Economic Life of Facilities Financed			56.87				

Note: Economic lives were obtained from County Clerk's Fixed Asset Reports where available.

EXHIBIT B-1

SARPY COUNTY, NEBRASKA
Law Enforcement Center Construction Fund

Date	Description	Req #	Construction	LEC and Garage Phones	IT Costs	Connectivity	File Shelving	Moving Costs	LEC Garage & Security Equip	Signs	Modular Furniture	Audio Visual Costs	Furnishings	Fees & Permits	Architect and Underwriter Fees	Adjustments	Other Costs	Interest	Total Expend	Balance
	Budget		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			[illegible]	[illegible]
															[illegible]				[illegible]	[illegible]
12/100	BOND ISSUE																		$85,230.00	$7,598,749.40
12/8/09	All Purpose Utilities	1	$85,230.00											$409.25					$409.25	$7,598,340.15
12/8/09	Thompson Dreesen	2													$4,579.06				$4,579.06	$7,593,761.09
12/8/09	Carlson West Povondra	3																	$83,739.60	$7,510,021.49
12/8/09	Sarpy County Treasurer	4	$83,739.60																	
1/12/10	Harold E. and Terry L. Weiss	5															$1,676.00		$1,676.00	$7,508,345.49
1/12/10	Thompson, Dreessen & Domer	6												$358.00					$358.00	$7,507,987.49
1/12/10	All Purpose Utilities	7	$29,049.50																$29,049.50	$7,478,937.99
1/12/10	Carlson West Povondra	8													$7,697.68				$7,697.68	$7,471,240.31
2/2/10	All Purpose Utilities	9	$152,296.20																$152,296.20	$7,318,944.11
2/9/10	Rogge General	10	$11,199.60																$11,199.60	$7,307,744.51
2/9/10	Thompson Dreesen	11												$512.50					$512.50	$7,307,232.01
2/9/10	Carlson West Povondra	12													$4,730.70				$4,730.70	$7,302,501.31
2/23/10	Thompson Dreessen	13												$856.25					$856.25	$7,301,645.06
3/9/10	Thompson Dreessen	14												$217.75					$217.75	$7,301,427.31
3/9/10	Rogge General	15	$58,817.70																$58,817.70	$7,242,609.61
3/9/10	Carlson West Povondra	16													$4,736.22				$4,736.22	$7,237,873.39
3/9/10	All Purpose Utilities	17	$184,845.60																$184,845.60	$7,053,027.79
3/30/10	Rogge General	18	$27,004.50																$27,004.50	$7,026,023.29
4/6/10	Thompson Dreessen	19												$294.25					$294.25	$7,025,729.04
4/13/10	Carlson West Povondra	20													$9,459.96				$9,459.96	$7,016,269.08
4/13/10	All Purpose Utilities	21	$365,740.20																$365,740.20	$6,650,528.88
4/1/10	Dividend																	-$30.93	-$30.93	$6,650,559.81
5/11/10	All Purpose Utilities	22	$267,616.80																$267,616.80	$6,382,943.01
6/17/10	Dividend																	-$56.54	-$56.54	$6,382,999.55
5/11/10	Carlson West Povondra	23													$4,729.99				$4,729.99	$6,378,269.56
5/25/10	Thompson Dreessen	24												$705.25					$705.25	$6,377,564.31
6/8/10	Carlson West Povondra	25													$4,729.97				$4,729.97	$6,372,834.34
6/8/10	Thompson Dreessen	26												$253.50					$253.50	$6,372,580.84
6/8/10	All Purpose Utilities	27	$458,266.50																$458,266.50	$5,914,314.34
6/1/10	Dividend																	-$55.37	-$55.37	$5,914,369.71
6/22/10	Rogge General	28	$31,725.80																$31,725.80	$5,882,643.91
6/29/10	Thompson Dreessen	29												$252.00					$252.00	$5,882,391.91
7/13/10	Carlson West Povondra	30													$5,088.28				$5,088.28	$5,877,303.63
7/13/10	All Purpose Utilities	31	$391,863.60																$391,863.60	$5,485,440.03
7/20/10	Rogge General	32	$83,793.60																$83,793.60	$5,401,646.43
7/27/10	Thompson Dreessen	33												$442.00					$442.00	$5,401,204.43
7/31/10	Dividend																	-$50.19	-$50.19	$5,401,254.62
7/27/10	AVI Systems	34										$1,342.00							$1,342.00	$5,399,912.62
7/27/10	Key Masters	35															$60.00		$60.00	$5,399,852.62
8/10/10	AVI Systems	36										$1,878.80							$1,878.80	$5,397,973.82
8/10/10	Rogge General	37	$17,845.20																$17,845.20	$5,380,128.62
8/10/10	All Purpose Utilities	38	$654,214.50																$654,214.50	$4,725,914.12
8/17/10	Carlson West Povondra	39													$9,459.95				$9,459.95	$4,716,454.17
8/1/10	Dividend																	-$48.34	-$48.34	$4,716,502.51
8/24/10	Thompson Dreessen	40												$292.75					$292.75	$4,716,209.76
9/14/10	Carlson West Povondra	41													$4,955.67				$4,955.67	$4,711,254.09
9/14/10	All Purpose Utilities	42	$609,730.50																$609,730.50	$4,101,523.59
	Dividend											$3,337.22						-$42.33	$3,294.89	$4,098,228.70
9/21/10	AVI Systems	43																	$0.00	$4,098,228.70
9/21/10	Morrissey Engineering	44				$9,500.00													$9,500.00	$4,088,728.70
10/19/10	Thompson, Dreessen & Domer	45												$371.00					$371.00	$4,088,357.70
10/19/10	Carlson West Povondra	46													$4,729.96				$4,729.96	$4,083,627.74
10/19/10	All Purpose Utilities	47	$540,546.00																$540,546.00	$3,543,081.74
10/22/10	Morrissey Engineering	48				$15,075.00													$15,075.00	$3,528,006.74
																		-$106.57	-$106.57	$3,528,113.31
11/9/10	Carlson West Povondra	49													$4,785.23				$4,785.23	$3,523,328.08
11/9/10	Thompson Dreessen & Domer	50												$401.25					$401.25	$3,522,926.83
	Dividend																	-$99.66	-$99.66	$3,523,026.49
11/16/10	All Purpose Utilities	51	$514,384.00																$514,384.00	$3,008,642.49
11/23/10	City of Papillion	52												$19,831.72					$19,831.72	$2,988,810.77

EXHIBIT B-1

SARPY COUNTY, NEBRASKA
Law Enforcement Center Construction Fund

Date	Description	Req #	Construction	LEC and Garage Phones	IT Costs	Connectivity	File Shelving	Moving Costs	LEC Garage & Security Equip	Signs	Modular Furniture	Audio Visual Costs	Furnishings	Fees & Permits	Architect and Underwriter Fees	Adjustments	Other Costs	Interest	Total Expend	Balance
	Budget		$5,884,338.00	$55,660.39	$61,930.00	$221,700.00	$109,807.89	$13,180.20	$61,384.20	$6,072.00	$84,700.00	$150,000.00	$133,811.00	$30,272.58	$197,381.94	$4.85			$7,790,000.00	$7,790,000.00
12/7/10	Thompson Dreessen & Dorner	53												$361.75					$361.75	$2,988,449.02
12/7/10	North American Comm.Resource	54		$10,498.00															$10,498.00	$2,977,951.02
12/7/10	Sadler Electric	55				$151,431.00													$151,431.00	$2,826,520.02
12/7/10	All Purpose Utilities	56	$265,909.00																$265,909.00	$2,560,611.02
12/1/10	Dividend																	-$59.10	-$59.10	$2,560,670.12
12/7/10	Carlson West Povondra	57													$5,859.97				$5,859.97	$2,554,810.15
1/11/11	City of Papillion	58												$786.50					$786.50	$2,554,023.65
1/11/11	Carlson West Povondra	59													$574.18				$574.18	$2,553,449.47
1/11/11	Nebraska Furniture Mart	60											$1,424.00						$1,424.00	$2,552,025.47
1/11/11	All Purpose Utilities	61															$751.33		$751.33	$2,551,274.14
1/11/11	Thompson, Dreessen & Dorner	62												$382.50					$382.50	$2,550,891.64
1/25/11	Carlson West Povondra	63													$4,447.48				$4,447.48	$2,546,444.16
1/25/11	Sadler Electric	64				$46,569.00													$46,569.00	$2,499,875.16
1/3/11	Dividend																	-$4.85	-$4.85	$2,499,880.01
1/25/11	All Purpose Utilities	65	$252,681.00																$252,681.00	$2,247,199.01
2/1/11	Carlson West Povondra	66													$216.67				$216.67	$2,246,982.34
2/8/11	Thompson Dreessen & Dorner	67												$359.25					$359.25	$2,246,623.09
2/8/11	Carlson West Povondra	68													$4,729.98				$4,729.98	$2,241,893.11
2/8/11	Cxtec	69		$2,235.58															$2,235.58	$2,239,657.53
2/15/11	All Purpose Utilities	70	$143,468.00																$143,468.00	$2,096,189.53
2/15/11	Insight Public Sector	71			$8,614.81														$8,614.81	$2,087,574.72
2/15/11	Cxtec	72			$4,032.00														$4,032.00	$2,083,542.72
3/1/11	Dascom Systems	73										$90,330.00							$90,330.00	$1,993,212.72
3/1/11	Wal-mart	74						$50.55											$50.55	$1,993,162.17
3/1/11	MSS	75					$68,271.76												$68,271.76	$1,924,890.41
3/1/11	Thompson Dreessen & Dorner	76												$293.00					$293.00	$1,924,597.41
3/8/11	Carlson West Povondra	77													$4,447.48				$4,447.48	$1,920,149.93
3/8/11	Cxtec	78			$4,034.93														$4,034.93	$1,916,115.00
3/8/11	NACR, Inc.	79			$65,120.13														$65,120.13	$1,850,994.87
3/15/11	NACR, Inc.	80		$24,136.69															$24,136.69	$1,826,858.18
3/15/11	All Purpose Utilities	81	$215,310.00																$215,310.00	$1,611,548.18
3/22/11	Insight Public Sector	82			$1,237.23														$1,237.23	$1,610,310.95
3/29/11	Zonn Material Handling	83															$460.00		$460.00	$1,609,850.95
3/29/11	Carlson West Povondra	84													$118.32				$118.32	$1,609,732.63
3/29/11	Thompson, Dreessen & Dorner	85												$461.50					$461.50	$1,609,271.13
4/5/11	Cxtec	86			$699.91														$699.91	$1,608,571.22
4/5/11	Insight Public Sector	87			$136.92														$136.92	$1,608,434.30
4/5/11	Pay-Less	88															$317.00		$317.00	$1,608,117.30
4/12/11	Sadler Electric	89				$5,580.00													$5,580.00	$1,602,537.30
4/12/11	Carlson West Povondra	90													$4,447.48				$4,447.48	$1,598,089.82
4/12/11	AOI Construction	91									$59,918.82								$59,918.82	$1,538,171.00
4/12/11	All Purpose Utilities	92	$205,031.00																$205,031.00	$1,333,140.00
4/12/11	CDW Government	93			$5,779.25														$5,779.25	$1,327,360.75
4/19/11	ASI	94								$4,967.40									$4,967.40	$1,322,393.35
4/19/11	Visa - Annixter	95		$268.87															$268.87	$1,322,124.48
4/19/11	Pierson Wireless	96		$18,835.50															$18,835.50	$1,303,288.98
4/19/11	JNFS Engineering	97				$3,560.91													$3,560.91	$1,299,728.07
4/26/11	Thompson, Dreessen & Dorner	98												$453.00					$453.00	$1,299,275.07
4/26/11	Pay-Less	99											$60,385.97						$60,385.97	$1,238,889.10
4/26/11	Carlson West Povondra	100											$231.56						$231.56	$1,238,657.54
4/26/11	Dakota Security	101							$43,913.45										$43,913.45	$1,194,744.09
5/3/11	Select Van & Storage	102						$3,360.00											$3,360.00	$1,191,384.09
5/3/11	NACR, Inc.	103		$288.24															$288.24	$1,191,095.85
5/3/11	All Makes Office Equip	104											$1,743.28						$1,743.28	$1,189,352.57
5/10/11	Computer Solutions	105			$6,584.09														$6,584.09	$1,182,768.48
5/10/11	All Purpose Utilities	106	$140,974.00																$140,974.00	$1,041,794.48
5/17/11	Staples	107										$2,214.45							$2,214.45	$1,039,580.03
5/17/11	Cox Business Services	108				$1,110.10													$1,110.10	$1,038,469.93
5/24/11	MNJ Technologies	109							$1,690.00										$1,690.00	$1,036,779.93

EXHIBIT B-1

SARPY COUNTY, NEBRASKA
Law Enforcement Center Construction Fund

Date	Description	Req #	Construction	LEC and Garage Phones	IT Costs	Connectivity	File Shelving	Moving Costs	LEC Garage & Security Equip	Signs	Modular Furniture	Audio Visual Costs	Furnishings	Fees & Permits	Architect and Underwriter Fees	Adjustments	Other Costs	Interest	Total Expend	Balance
	Budget		**$6,664,335.00**	**$56,860.39**	**$61,930.00**	**$221,700.00**	**$109,607.69**	**$13,190.39**	**$61,384.20**	**$8,072.00**	**$84,700.00**	**$150,000.00**	**$133,811.00**	**$30,272.56**	**$197,351.36**	**-$4.39**			**$7,750,000.00**	**$7,750,000.00**
5/24/11	NACR, Inc.	110		$1,683.06															$1,683.06	$1,035,096.87
5/24/11	Carlson West Povondra	111													$5,680.41				$5,680.41	$1,029,416.46
5/24/11	Insight Public Sector	112			$5,638.96														$5,638.96	$1,023,777.50
5/24/11	Lowes	113															$4,279.48		$4,279.48	$1,019,498.02
6/7/11	Dascom Systems	114										$34,650.00							$34,650.00	$984,848.02
6/7/11	Qwest	115		$275.04															$275.04	$984,572.98
6/7/11	Lines of Communication	116										$800.00							$800.00	$983,772.98
6/7/11	Dell Marketing	117			$4,554.00														$4,554.00	$979,218.98
6/14/11	Pinnacle Bank - Visa	118						$51.21											$51.21	$979,167.77
6/14/11	Dakota Security	119							$14,406.24										$14,406.24	$964,761.53
6/14/11	MNJ Technologies	120							$497.00										$497.00	$964,264.53
6/14/11	Carlson West Povondra	121													$889.50				$889.50	$963,375.03
6/14/11	Thompson, Dreessen & Dorner	122												$658.50					$658.50	$962,716.53
6/14/11	All Purpose Utilities	123	$113,429.00																$113,429.00	$849,287.53
6/14/11	Dell Marketing	124			$400.19														$400.19	$848,887.34
6/21/11	MNJ Technologies	125							$1,588.00										$1,588.00	$847,299.34
6/21/11	Cxtec	126			$1,075.47														$1,075.47	$846,223.87
6/21/11	Craftsman Window Coverings	127															$5,874.00		$5,874.00	$840,349.87
6/21/11	Mark Trapp	128															$1,171.49		$1,171.49	$839,178.38
6/28/11	CXtec	129			$638.80														$638.80	$838,539.58
6/28/11	Craftsman Window Coverings	130															$1,376.00		$1,376.00	$837,163.58
6/28/11	DNB Electrical	131				$800.00													$800.00	$836,363.58
6/28/11	Computer Solutions	132			$608.00														$608.00	$835,755.58
6/28/11	Lines of Communication	133										$825.00							$825.00	$834,930.58
6/28/11	Carlson West Povondra	134													$457.26				$457.26	$834,473.32
7/12/11	Dahl	135											$1,516.48						$1,516.48	$832,956.84
7/12/11	AOI Construction	136									$7,815.49								$7,815.49	$825,141.35
7/12/11	National Paper	137															$635.00		$635.00	$824,506.35
7/26/11	All Purpose Utilities	138	$284,004.00																$284,004.00	$540,502.35
8/2/11	MNJ Technologies	139							$1,215.00										$1,215.00	$539,287.35
8/16/11	NACR, Inc.	140		$136.82															$136.82	$539,150.53
8/26/11	Carlson West Povondra	141													$208.77				$208.77	$538,941.76
9/9/11	Rogge General	142													$56,939.60				$56,939.60	$482,002.16
9/16/11	MNJ Technologies	143							$1,360.00										$1,360.00	$480,642.16
9/23/11	All Makes Office Equip	144											$13,911.53						$13,911.53	$466,730.63
10/24/11	Carlson West Povondra	145													$127.92				$127.92	$466,602.71
10/24/11	Dascom Systems	146										$5,635.00							$5,635.00	$460,967.71
11/8/11	Thompson Dreessen & Dorner	147												$325.50					$325.50	$460,642.21
12/2/11	Dell Marketing	148			$1,132.85														$1,132.85	$459,509.36
1/10/12	Thompson Dreessen & Dorner	149												$333.09					$333.09	$459,176.27
	Dividend																	-$5.43	-$5.43	$459,181.70
1/10/12	All Purpose Utilities	150	$78,212.00																$78,212.00	$380,969.70
2/10/12	Craftsman Window Coverings	151															$14,524.00		$14,524.00	$366,445.70
2/14/12	Misc Expense for debt service interest																$361,054.70		$381,054.70	$5,391.00
4/11/12	Craftsman Window Coverings	152															$5,391.00		$5,391.00	$0.00
	TOTALS		**$6,266,927.40**	**$58,357.56**	**$110,287.54**	**$233,626.01**	**$66,271.76**	**$3,461.76**	**$64,669.69**	**$4,967.40**	**$67,734.51**	**$141,012.47**	**$79,212.52**	**$29,612.06**	**$158,327.69**	**$0.00**	**$397,570.00**	**($559.31)**	**$7,669,979.40**	
	Budget Remaining		**$397,407.60**	($2,697.41)	($48,357.54)	($11,926.01)	**$41,335.93**	**$9,718.44**	($3,285.49)	**$1,104.60**	**$16,965.69**	**$8,987.53**	**$54,598.18**	**$660.49**	**$38,523.67**	($4.39)	($397,570.00)	**$559.31**	**$106,020.60**	
	Total Change Orders		**$150,961.00**																	
	Total Balance Remaining		**$548,368.60**																	

x Sent to Debt Service Fund — 361054.70
36,515.30

- 361,054.70
7,427,504.61

EXHIBIT B-2

EXHIBIT B-2
Sarpy County, Nebraska
Post Issuance Bond Compliance
Supplementary Expenditures-Law Enforcement Center
As of 10/25/2013

Inheritance Tax-Courthouse Remodeling

Date	Check #	Vendor	Description	Amount
8/13/09	47115	Carlson West Povondra	Architectural Services	$ 506.69
8/13/09	47115	Carlson West Povondra	Architectural Services	$ 61,391.20
10/23/09	49148	AVI Systems	Systems Design	$ 469.70
		Total		$ 62,367.59

Inheritance Tax-Contractual Services

11/14/08	68464	Carlson West Povondra	Architectural Services	$ 3,195.00
3/13/09	42263	Carlson West Povondra	Architectural Services	$ 52,000.00
3/13/09	42263	Carlson West Povondra	Architectural Services	$ 195.44
4/10/09	43156	Carlson West Povondra	Architectural Services	$ 41,600.00
5/15/09	44178	Carlson West Povondra	Architectural Services	$ 29,904.71
6/12/09	45084	Carlson West Povondra	Architectural Services	$ 18,950.59
6/12/09	45069	AVI Systems	Audio Visual	$ 3,355.00
7/9/09	45957	Carlson West Povondra	Architectural Services	$ 561.56
7/9/09	45957	Carlson West Povondra	Architectural Services	$ 29,645.85
7/24/09	46510	AVI Systems	Audio Visual	$ 3,623.40
8/21/09	47553	Thompson, Dreessen & Dorner	Geotechnical Services	$ 10,950.00
9/18/09	48093	Carlson West Povondra	Architectural Services	$ 649.34
9/18/09	48093	Carlson West Povondra	Architectural Services	$ 109,598.45
10/20/09	48910	Carlson West Povondra	Architectural Services	$ 33,356.05
10/20/09	48910	Carlson West Povondra	Architectural Services	$ 3,088.26
11/19/09	50032	Carlson West Povondra	Architectural Services	$ 35,441.78
9/15/10	60466	Donald J Pepperl Trust	Attorney Fees	$ 40,000.00
		Total		$ 416,115.43

Stormwater Management Grant

10/19/10	60986	All Purpose Utilities	Land Improvement	$ 2,888.00
10/19/10	60986	All Purpose Utilities	Land Improvement	$ 28,038.00
10/19/10	60986	All Purpose Utilities	Land Improvement	$ 14,842.00
10/19/10	60986	All Purpose Utilities	Land Improvement	$ 90,871.00
10/19/10	60986	All Purpose Utilities	Land Improvement	$ 20,129.00
11/23/10	62384	All Purpose Utilities	Land Improvement	$ 19,232.00
		Total		$ 176,000.00

Gen Fund-Capital Projects Courthouse

Date	Check #	Vendor	Description	Amount
6/26/12	81117	All Purpose Utilities	Construction	$ 14,000.00
		Total		$ 14,000.00
		Grand total		$ 668,483.02

Note: Payment for the land for the Law Enforcement Center totaled $811,195, but only a portion of the land purchased was used for the LEC. Documentation is attached.

EXHIBIT B-3
New Sheriff Building

	Building	
Construction	6,188,715.40	
Connectivity	233,626.01	
Moving Cost	3,461.76	
Garage & Security Equip	63,309.69	
Signs	4,967.40	
Fees & Permits	28,953.47	
Architect & Underwriter Fees	158,562.20	
Other cost	16,600.30	
	6,698,196.23	6,698,196.23
	Interior	
LEC & Garage Phones	58,220.98	
IT Cost	109,154.69	
File Shelving & Installation	68,271.76	
Modular Furniture (Cubicles)	67,734.31	
Audio Visual	135,377.47	
Furniture & Furnishings	79,212.82	
	517,972.03	517,972.03
Total per spreadsheet		7,216,168.26
Landscaping	176,000.00	176,000.00
Grand Total		7,392,168.26

EXHIBIT B-4

10/25/2013 15:34 | SARPY COUNTY
debp | G/L ACCOUNT DETAIL

Cap. Proj CH

PG 1
glacting

Org: 03598005 Object: 550230
COURT HOUSE REMODELING 0100-01-35-98000-01-00-00-5-550230-

YEAR	PER	JOURNAL	EFF DATE	SRC	T	PO/REF2	REFERENCE	AMOUNT	P	CHECK NO	WARRANT	VDR NAME/ITEM DESC	COMMENTS
2012	12	000758	06/21/2012	API	1		7108	14,000.00	Y	81117	06262012	ALL PURPOSE UTILITIES, IN	CWP PROJECT NO. 08
2012	12	000397	06/13/2012	GEN	1		D PEOPLES	686.00	Y				
2012	11	000852	06/07/2012	API	1		6764	3,920.00	Y	80137	06122012	ADVANCED ENGINEERING SYST	CH AIR HANDLING UN
2012	11	000723	05/31/2012	API	1		6644	47,681.00	Y	79972	06052012	J & R MECHANICAL CONTRACT	JAIL WATERHEATER
2012	11	000373	05/15/2012	GEN	1		D PEOPLES	1,470.00	Y				
2012	11	000217	05/10/2012	API	1		6512	720.00	Y	79403	05152012	A.S.P. ENTERPRISES, INC	UNDERLAYMENT FOR R
2012	10	000472	04/19/2012	API	1		6270	240.00	Y	78863	04242012	B2E ENVIRONMENTAL, INC.	ASBESTOS SURVEY
2012	09	000954	04/05/2012	API	1		6145	1,764.00	Y	78455	04102012	ADVANCED ENGINEERING SYST	AIR HANDLER REFURB
2012	07	000357	01/12/2012	API	1		5192	337.87	Y	75729	10172012	CARLSON WEST POVONDRA	WEST ANNEX ROOF RE
2012	07	000357	01/12/2012	API	1		5192	108.65	Y	75729	10172012	CARLSON WEST POVONDRA	WEST ANNEX ROOF RE
2012	06	001020	01/05/2012	API	1		5018	1,768.47	Y	75487	01102012	HEIMES EXCAVATING & UTILI	CRUSHER RUN FOR TW
2012	06	000577	12/15/2011	API	1		4882	7,950.00	Y	75216	12202011	WEATHERCRAFT ENTERPRISES	WEST ANNEX ROOF RE
2012	05	000809	12/08/2011	API	1		4756	450.00	Y	74901	12132011	B2E ENVIRONMENTAL, INC.	TESTING FOR ABESTO
2012	05	000707	12/01/2011	API	1		4662	2,350.00	Y	74705	12062011	MCGILL ASBESTOS	ABESTOS ABATEMENT
2012	05	000571	11/22/2011	API	1		4638	3,270.00	Y	74496	11292011	VICO MECHANICAL INC	DEMO EXISTING WATE
2012	05	000415	11/17/2011	API	1		4561	12,848.40	Y	74351	11222011	WEATHERCRAFT ENTERPRISES	WEST ANNEX ROOF RE
2012	05	000205	11/09/2011	API	1		4468	459.00	Y	73915	11152011	CARLSON WEST POVONDRA	WEST ANNEX ROOF RE
2012	04	000639	10/27/2011	API	1		4294	58,701.60	Y	73658	11012011	WEATHERCRAFT ENTERPRISES	WEST ANNEX ROOF
2012	03	000309	09/15/2011	API	1		3870	990.05	Y	72098	09202011	CITY OF PAPILLION - CITY	PERMIT FEE FOR WES
2012	02	000621	08/25/2011	API	1		3631	90.60	Y	71520	08302011	CARLSON WEST POVONDRA	EAST ANNEX ROOF RE
2012	02	000425	08/18/2011	API	1		3482	950.00	Y	71311	08232011	B2E ENVIRONMENTAL, INC.	ASBESTOS SURVEY SE
2012	02	000213	08/11/2011	API	1		3427	5,960.63	Y	71096	08162011	CARLSON WEST POVONDRA	WEST ANNEX ROOF RE
2012	01	000682	07/28/2011	API	1		3301	74.20	Y	70744	08022011	CARLSON WEST POVONDRA	EAST ANNEX INTERIO
2012	01	000314	07/13/2011	API	1		3175	2,612.08	Y	70319	07192011	AOI CONSTRUCTION	VET/HSIP REMODEL
2012	01	000308	07/13/2011	API	1		3168	1,956.10	Y	70330	07192011	CARLSON WEST POVONDRA	EAST ANNEX INTERIO
2012	01	000308	07/13/2011	API	1		3168	509.86	Y	70330	07192011	CARLSON WEST POVONDRA	EAST ANNEX ROOF RE
2012	01	000127	07/07/2011	API	1		3113	117.03	Y	70100	07122011	CARLSON WEST POVONDRA	EAST ANNEX ROOF RE
2012	01	000121	07/07/2011	API	1		3107	63,733.00	Y	70243	07122011	STONEBROOK ROOFING INC	EAST ANNEX ROOF

Total Amount: 235,718.54

** END OF REPORT - Generated by Debby Peoples **

RPY COUNTY

EXHIBIT B-5

G/L ACCOUNT DETAIL

Org: 2599122 Object: 522505
~~CONTRACTUAL SERVICES~~ 2599-06-12-65240-01-00-00-2-522505

YEAR	PER	JOURNAL	EFF DATE	SRC	T	PO/REF2	REFERENCE	AMOUNT	P	CHECK NO	WARRANT	VDR NAME/ITEM DESC	COMMENTS
2011	12	000296	06/09/2011	API	1		2796	162.50	Y	69273	06142011	E&A CONSULTING GROUP INC	PROF SERVICES FOR 2009 DR
2011	09	000271	03/10/2011	API	1		1662	1,000.00	Y	66009	03152011	E&A CONSULTING GROUP INC	DRAIN STENCILING PROJECT
2011	05	000728	11/23/2010	API	1		576	3,700.00	Y	62653	11302010	E&A CONSULTING GROUP INC	STENCILING PROGRAM
2011	05	000539	11/18/2010	API	1		441	19,232.00	Y	62384	11232010	ALL PURPOSE UTILITIES, IN	2010 GRANT LEC LANDSCAPIN
2011	05	000110	11/04/2010	API	1		272	72,900.00	Y	62036	11092010	THE WEITZ COMPANY LLC	STADIUM DENTENTION PONDS
2011	04	000562	10/21/2010	API	1		132	5,245.55	Y	61469	102610	FELSBURG, HOLT & ULLEVIG	2008 GRANT - PROF SERVICE
2011	04	000562	10/21/2010	API	1		132	1,643.34	Y	61469	102610	FELSBURG, HOLT & ULLEVIG	2008 GRANT - PROF SERVICE
2011	04	000349	10/14/2010	API	1		69	2,888.00	Y	60986	10192010	ALL PURPOSE UTILITIES, IN	2008 GRANT - ORIG PD FROM
2011	04	000349	10/14/2010	API	1		69	28,038.00	Y	60986	10192010	ALL PURPOSE UTILITIES, IN	2008 FY GRANT-ORIG PD FRO
2011	04	000349	10/14/2010	API	1		69	14,842.00	Y	60986	10192010	ALL PURPOSE UTILITIES, IN	2009 FY-ORIG PAID FROM BO
2011	04	000349	10/14/2010	API	1		69	90,871.00	Y	60986	10192010	ALL PURPOSE UTILITIES, IN	2009 FY GRANT - LEC LANDS
2011	04	000349	10/14/2010	API	1		69	20,129.00	Y	60986	10192010	ALL PURPOSE UTILITIES, IN	2010 GRANT LEC LANDSCAPI

Total Amount: 260,651.39

176,000

** END OF REPORT - Generated by Debby Peoples **

See Next Grant

Report generated: 01/17/2012 11:13
User: debp
Program ID: glacting

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Certificate of Substantial Completion

PROJECT:
(Name and address)
Sarpy County Law Enforcement Center
84th & Platteview Road
Papillion, NE

PROJECT NUMBER: 08139/
CONTRACT FOR: General Construction
CONTRACT DATE: October 20, 2009

OWNER: ☒
ARCHITECT: ☒
CONTRACTOR: ☒
FIELD: ☐
OTHER: ☐

TO OWNER:
(Name and address)
Sarpy County Board of
Commisioners
1210 Golden Gate Dr.
Papillion, NE

TO CONTRACTOR:
(Name and address)
All Purpose Utilities, Inc.
7010 S 66th Street
La Vista, Nebraska

PROJECT OR PORTION OF THE PROJECT DESIGNATED FOR PARTIAL OCCUPANCY OR USE SHALL INCLUDE:

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated above is the date of issuance established by this Certificate, which is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

Warranty	**Date of Commencement**
One (1) Year	4/26/11
Seeding	7/15/11

Carlson West Povondra
Architects
ARCHITECT **BY** 9/13/2011 **DATE OF ISSUANCE**

A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment.

Cost estimate of Work that is incomplete or defective: $0.00

The Contractor will complete or correct the Work on the list of items ~~attached hereto~~ within Zero (0) days from the above date of Substantial Completion.

All Purpose Utilities, Inc.
CONTRACTOR **BY** 10-28-11 **DATE**

The Owner accepts the Work or designated portion as substantially complete and will assume full possession at (time) on (date).

Sarpy County Board of
Commisioners
OWNER **BY** **DATE**

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User Notes:
(1849849173)

EXHIBIT C-1

CARLSON
WEST
POVONDRA

November 4, 2011

Tom Richards
Sarpy County
1210 Golden Gate Drive
Papillion, Nebraska 68046

Re: Sarpy County
Law Enforcement Center
Papillion, Nebraska
CWP Project No. 08139

Dear Mr. Richards:

Enclosed are three (3) sets of the Certificate of Substantial Completion for the above referenced project.

After review, please sign all three sets, keep one for your records and return two to our office. I will then forward one set to the Contractor.

Please do not hesitate to contact me at this office with any questions and/or comments you have.

Sincerely,

CARLSON WEST POVONDRA ARCHITECTS

Brian Dembowski

Brian Dembowski
Construction Administrator

BD/mmb

Enclosures

Debby Peoples

From: Beth Garber
Sent: Monday, October 28, 2013 9:31 AM
To: Debby Peoples
Subject: RE: LEC Project
Attachments: G704 Subst Compl_2 sig.pdf

I asked Chris if she has a fully executed copy. I will also ask CWP. But, I don't think we ever signed the Certificate (due to issues with the seeding).

Beth Garber
Senior Buyer/Contract Administrator
Sarpy County Purchasing Department
1210 Golden Gate Drive
Papillion, NE 68046

(402) 593-4476

We now have a RSS feed. Click here to subscribe.

From: Debby Peoples
Sent: Monday, October 28, 2013 9:24 AM
To: Beth Garber
Subject: LEC Project

Can I please get a copy of the certificate of substantial completion on the Law Enforcement Center building. I can't find it in Trim

Debby

Debby Peoples
Sarpy County Fiscal Administration
1210 Golden Gate Drive
Papillion, NE 68046
(402)593-4164 - phone
(402)593-4304 - fax
debp@sarpy.com