EXHIBIT A

RESOLUTION OF GOVERNING BODY
406 - 97
EXTRACT OF MINUTES

LESSEE: Mitchell County

At a duly called meeting of the governing body of Lessee held on the 3rd day of June, 1997, the following resolution was introduced and adopted.

RESOLVED, whereas the governing body of Lessee has determined that a true and very real need exists for the acquisition of the Equipment described in the Lease Purchase Agreement No. S141 (the "Agreement") presented to this meeting; and

WHEREAS, the governing body of Lessee has taken the necessary steps, including any legal bidding requirements, under applicable law to arrange for the acquisition of such Equipment,

WHEREAS, the governing body hereby directs its legal counsel to review the Agreement and negotiate appropriate modifications to said Agreement so as to assure compliance with state law and local statutory law, prior to execution of the Agreement by that person so authorized by the governing body for such purpose,

BE IT RESOLVED, by the governing body of Lessee that:

Finding: Authorized Officers. The terms of said Agreement are in the best interests of Lessee for the acquisition of such Equipment, and the governing body of Lessee designates and confirms the following person to execute and deliver the Agreement and any related documents necessary to the consummation of the transactions contemplated by the Agreement.

RESOLVED, the acquisition of the Equipment, under the terms and conditions provided for in the Agreement, is necessary, convenient, in the furtherance of, and will at all times be used in connection with, the Lessee's governmental and proprietary purposes and functions and are in the best interests of the Lessee, and no portion of the Equipment will be used directly or indirectly in any trade or business carried on by any person other than a governmental unit of the State on a basis different from the general public.

RESOLVED, the Lessee certifies that it has not issued or effected the issuance of, and reasonably anticipates that it shall not issue or effect the issuance of, more than ten million dollars ($10,000,000) of tax-exempt obligations during the 1997 calendar year, and hereby designates the lease of the Equipment to which the Agreement pertains as a "qualified tax-exempt obligation," as defined by Section 265 (b)(3) of the Internal Revenue Code of 1986, as amended.

RESOLVED, the Lessee covenants that it will perform all acts within its power which are or may be necessary to insure the maintenance of its legal status as being a duly organized and existing entity under the laws of the State, which status is the basis for the interest portion of the rental payments coming due under the Agreement to at all times remain exempt from federal income taxation under the laws and regulations of the United States of America as presently enacted and construed or as hereafter amended.

Betty M. McCarthy
Name of Party to Sign Lease Purchase Agreement and Exhibits

Bd. of Supervisors, Chair
Title

Full Force and Effect. The undersigned further certifies that the above resolution has not been repealed or amended and remains in full force and effect and further certifies that the above and foregoing Agreement is the same as presented at said meeting of the governing body of Lessee.

Sandra Heckstein
Board Secretary/Clerk

EXHIBIT B

TERMS

1. The Equipment which is the subject of the Lease Purchase Agreement is:

Three (3) 1998 Navistar International ~~Snow Plows~~ Tandem Dump Trucks with Snow Equipment.

2. Fixed Interest Rate: 5.48%

Provided all documents have been returned in a form acceptable to MSG within thirty days of the Dated Date (the "Period"), the fixed interest rate will remain in effect during the Period. If all documents have not been returned within the Period, MSG reserves the right to adjust and determine a new fixed interest rate.

Dated Date: May 14, 1997

PMT #	PAYMENT DATE	PAYMENT	PRINCIPAL PORTION	INTEREST PORTION	PURCHASE PRICE
1	Upon Delivery	43,439.75	43,439.75	0.00	220,486.79
2	14 - May-98	43,439.75	31,540.36	11,899.40	188,071.38
3	14 - May-99	43,439.75	33,268.77	10,170.98	154,035.20
4	14 - May-00	43,439.75	35,091.90	8,347.85	118,297.21
5	14 - May-01	43,439.75	37,014.93	6,424.82	80,772.32
6	14 - May-02	43,439.75	39,043.35	4,396.40	41,371.19
7	14 - May-03	43,439.75	41,182.95	2,256.80	0.00
	TOTAL	304,078.25	260,582.00	43,496.25	

3. The physical address of the Equipment, when not in operation, will be:

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4. Address of the Lessee, for notification purposes, is:

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5. Address of Municipal Services Group, Inc., for notification purposes, is:

5125 South Kipling Parkway, #300
Littleton, Colorado 80127

LESSEE: Mitchell County

By: Betty McCarthy Chair

Title: Board of Supervisors