

## CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 87 of Sarpy County, Nebraska, (the "District") and hereby further certify as follows:

1. Annexed to this certificate is a true and correct transcript of the proceedings of the Board of Trustees of the District relating to a meeting of said District held on the date and at the time reflected in the meeting minutes contained in said foregoing transcript (the "Meeting"). All of the proceedings of the District and of the Board of Trustees thereof which are set out in the annexed and foregoing transcript have been fully recorded in the journal of proceedings of the District and the undersigned District Clerk has carefully compared the annexed and foregoing transcript with said journal and with the records and files of the District which are in such Clerk's official custody and said transcript is a full, true and complete copy of said journal, records and files which are set out therein.

2. Advance notice for the Meeting was given by publication as set forth in the affidavit of publication contained in the foregoing transcript and was mailed to the Clerk of the municipality or county within whose zoning jurisdiction the District is located at least seven days prior to the date of the Meeting. Advance notice for the Meeting, including notice of agenda subjects, was given to all members of the Board of Trustees. All news media requesting notification of meetings of said body were provided with advance notice of the times and places of such meetings and the subjects to be discussed.

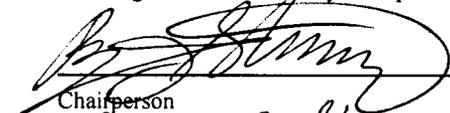
3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects were contained in said agenda for at least 24 hours prior to the Meeting and each agenda item was sufficiently descriptive to give the public reasonable notice of the matters to be considered at the Meeting.

4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review and were informed of the location of such copy in the room in which such Meeting was being held. At least one copy of all resolutions and other reproducible written materials, for which actions are shown in said proceedings, was made available for examination and copying by members of the public at the Meeting.

5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the minutes of the Meeting was sent to the Clerk of the municipality or county within whose zoning jurisdiction the District is located.

6. No litigation is now pending or threatened to restrain or enjoin the District from the issuance and delivery of any warrants or other obligations issued by the District or the levy and collection of tax or other revenues or relating to any of the improvements for which any such warrants or other obligations were or are issued nor in any manner questioning the proceedings and authority under which any such warrants or other obligations were or are issued or affecting the validity thereof; neither the corporate existence or boundaries of the District nor the title of its present officers to their respective offices is being contested; no authority or proceedings for the issuance of any warrants or other obligations by the District have been repealed, revoked or rescinded as of the date hereof. All actions taken by the Board of Trustees referred to in said transcript were taken at a public meeting while open to the attendance of the public.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 12<sup>th</sup> day of September 2013.

  
Chairperson  
  
Clerk

**MINUTES OF THE MEETING OF SANITARY AND IMPROVEMENT DISTRICT NO. 87 OF SARPY COUNTY, NEBRASKA ON SEPTEMBER 12, 2013**

The meeting of the Board of Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska was convened in open and public session at 9:00 A.M. on September 12, 2013 at 11440 West Center Road, Omaha, Nebraska

Present at the meeting were Trustees Byron Stigge and Linda Stigge.

Notice of the meeting was given in advance thereof by publication in the Bellevue Leader on September 4, 2013, a copy of the Proof of Publication being attached to these minutes. Notice of the meeting was simultaneously given to all members of the Board of Trustees and a copy of their Acknowledgment of Receipt of Notice is attached to these minutes. Availability of the agenda was communicated in the published notice and in the notice to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The Clerk then certified that notice of this meeting had been given to the Sarpy County Clerk, Papillion, Nebraska at least seven days prior to the time set by the Board of Trustees for this meeting and filed his Certificate to that effect, said Certificate being attached to these minutes and made a part hereof by this reference.

The Chairman then stated that a copy of the Nebraska Open Meeting Laws was available for review and inspection and stated the location of said copy in the room in which such meeting was being held.

The Chairman then presented the proposed Budget of the District and advised that the Budget Summary had been published in the Bellevue, a legal newspaper of Sarpy County, Nebraska on September 4, 2013, a copy of the Proof of Publication being attached to these Minutes. The Chairman then called the Board's attention to the proposed Budget and advised that the proposed Property Tax Request is as follows:

General Fund	\$22,350.00	\$0.136071
Bond Fund	\$41,063.00	\$0.249998
Total	\$63,413.00	\$0.386069

The Chairman then advised that the Property Tax Request is a different amount than the Property Tax Request for the prior year and that it would be necessary for the Board of Trustees to conduct a Special Public Hearing to hear and consider comments concerning such Property Tax

Request. The Chairman further advised that Notice of a Special Public Hearing had been published for such purpose. A discussion was then had concerning the proposed Budget and setting the Property Tax Request at a different amount than the prior year, whereupon, a motion was duly made, seconded and the following Resolutions unanimously adopted:

BE IT RESOLVED, that

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Property Tax Request for the prior year shall be the Property Tax Request for the current year for the purposes of the levy set by the County Board of Equalization unless the Governing Body of the District passes by a majority vote a Resolution or Ordinance setting the Tax Request at a different amount; and

WHEREAS, it is in the best interest of the District that the Property Tax Request for the current year be a different amount than the Property Tax Request for the prior year.

NOW, THEREFORE, the Governing Body of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska by a majority vote resolves that:

1. The 2013/14 Property Tax Request be set as follows:

General Fund	\$22,350.00	\$0.136071
Bond Fund	\$41,063.00	\$0.249998
Total	\$63,413.00	\$0.386069

2. A copy of this Resolution shall be certified and forwarded to the County Clerk on or before October 13, 2013.

The Chairman then presented stated that the following warrant had been issued from the General Fund Account of the District paid prior to this meeting.

a) Omaha Public Power District for electrical services (#6514388401).	\$984.81
b) E & A Consulting Group for engineering services. (#120263, 120777, 121200, 121481, 121751).	720.72
c) Broomers, Inc., for street sweeping (#577)	295.00
d) Bankers Trust for paying agent fees (#9385).	500.00
e) Miline Company for accounting services.	35.00

f) Fullenkamp, Doyle & Jobeun for legal services. 5,663.14

Then upon a motion duly made, seconded and unanimously adopted by the Trustees, the following resolution was adopted:

RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrant Nos. 437 through 442, inclusive, of the District, to draw interest at the rate of 7%, to be payable from the General Fund Account of the District and to be redeemed no later than three years from the date hereof being September 12, 2016, to-wit:

- a) Warrant No. 437 for \$984.81 payable to Omaha Public Power District for electrical services.
- b) Warrant No. 438 for \$720.72 payable to E & A Consulting Group for engineering services.
- c) Warrant No. 439 for \$295.00 payable to Broomers, Inc., for street sweeping.
- d) Warrant No. 440 for \$500.00 payable to Bankers Trust for paying agent fees.
- e) Warrant No. 441 for \$35.00 payable to Miline Company for accounting services.
- f) Warrant No. 442 for \$5,663.14 payable to Fullenkamp, Doyle & Jobeun for legal services.

FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska, that both they and the district hereby find and determine and covenant, warrant and agree as follows: the improvements and/or facilities being financed or refinanced by the above Warrants are for essential governmental functions and are designed to serve members of the general public on an equal basis; all said improvements have from the time of their first acquisition and construction been owned, are owned and are to be owned by the District or another political subdivision; to the extent special assessments have been or are to be levied for any of said improvements, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specially benefitted by said improvements in the District; the development of the land in the District is for residential or

commercial use and the development of the land in the District for sale and occupation by the general public has proceeded and is proceeding with reasonable speed; other than any incidental use of said improvements by a developer during the initial period of development of said improvements, there have been, are and will be no persons with rights to use such improvements other than as members of the general public; none of the proceeds of said Bonds or any refinanced indebtedness have been or will be loaned to any private person or entity; the District hereby authorizes and directs the Chairperson or Clerk to file or cause to be filed, when due, an information reporting form pursuant to Section 149(e) of the Internal Revenue Code of 1986, as amended, pertaining to the above Warrants; and the District does not reasonably expect to sell or otherwise dispose of said improvements and/or facilities, in whole or in part, prior to the last maturity of the above Warrants.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska that the District hereby covenants, warrants and agrees as follows: (a) to take all actions necessary under current federal law to maintain the tax exempt status (as to taxpayers generally) of interest on the above Warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above Warrants as its "qualified tax exempt obligations" under Section 265(b)(3)(B)(ii) of the Internal Revenue Code as amended and covenants and warrants that the District does not reasonably expect to issue warrants or bonds or other obligations aggregating in the principal amount of more than \$5,000,000 during the calendar year in which the above Warrants are to be issued.

BE IT FURTHER RESOLVED BY THE Board of Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska that this and the preceding Resolutions are hereby adopted as the Certificate with Respect to Arbitrage of the District pertaining to the above Warrants and the District and the Chairman and Clerk of the District hereby further certify, as of the date of the registration of the above Warrants with the County Treasurer of Sarpy County, Nebraska, as follows:

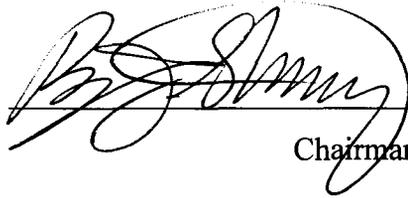
1. No separate reserve or replacement fund has been or will be established with respect to the above Warrants. The District reasonably anticipates that monies in its Bond Fund reasonably attributable to the above Warrants in excess of the less of: (a) 10% of the net principal proceeds of the above Warrants, (b) the maximum annual debt service due on the above Warrants, or (c) 125% of average annual debt service due on the above Warrants will be

expended for payment of principal of and interest on the above Warrants within 13 months after receipt of such monies. That amount which is currently held in the District's Bond Fund which exceeds the amount which is to be expended for payment of principal and interest on the above Warrants within 13 months after receipt of such monies, plus the amount arrived at pursuant to the immediately preceding sentence, will not be invested in any securities or any other investment obligations which bear a yield, as computed in accordance with the actuarial method, in excess of the yield on the above Warrants.

2. To the best of their knowledge, information and belief, the above expectations are reasonable.
3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.
4. This Certificate is being passed, executed and delivered pursuant to Sections 1.148-2 (b) (2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended, and under the Internal Revenue Code of 1986.

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

  
Chairman

  
Clerk

CERTIFICATE

The undersigned being Clerk of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska hereby certifies that Notice of meeting of the Board of Trustees of said District held on September 12, 2013 was mailed by United States Mail, postage prepaid to the Sarpy County Clerk, Papillion, Nebraska at least seven days prior to the date of said meeting.

The undersigned further certifies that the agenda for the meeting of the Board of Trustees of said District was prepared and available for public inspection at the address designated in the notice of meeting published in the Bellevue Leader newspaper on September 4, 2013 and that no items were added to the agenda after the commencement of the meeting and that the minutes for the meeting were available for public inspection within ten (10) days from the date of the meeting.

  
Clerk

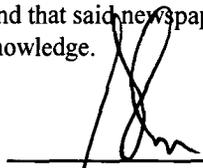
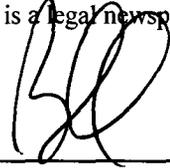
# AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA }  
 } SS.  
 County of Sarpy }

Being duly sworn, upon oath, Shon Barenklau deposes and says that he is the Publisher or Anne Lee deposes and says that he is the Business Manager of the **Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor**, legal newspapers of general circulation in Sarpy County, Nebraska, and published therein; that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on:

Wednesday, September 4, 2013 Bellevue Leader

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

 OR   
 \_\_\_\_\_  
 Shon Barenklau OR Anne Lee  
 Publisher Business Manager

Sanitary and Improvement District # 87  
 IN  
 Sarpy County, Nebraska

### NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12<sup>th</sup> day of September 2013, at 9:00 o'clock a.m., 11440 West Center Road, Omaha, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail and the agenda for this meeting, kept continuously current, which includes payment of bills of the District, are available for public inspection at the office of the Clerk at 11440 West Center Road, Omaha, Nebraska during regular business hours, which meeting will be open to the public.

Linda Stigge

Clerk/Secretary

2011-2012 Actual Disbursements & Transfers	\$ 58,528.33
2012-2013 Actual Disbursements & Transfers	\$ 60,085.71
2013-2014 Proposed Budget of Disbursements & Transfers	\$ 165,772.50
2013-2014 Necessary Cash Reserve	\$ 57,762.28
2013-2014 Total Resources Available	\$ 223,534.78
Total 2013-2014 Personal & Real Property Tax Requirement	\$ 63,413.00
Unused Budget Authority Created For Next Year	\$ 6,636.00

#### Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 22,350.00
Personal and Real Property Tax Required for Bonds	\$ 41,063.00

### NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 12<sup>th</sup> day of September 2013, at 9:15 o'clock a.m., at 11440 West Center Road, Omaha, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

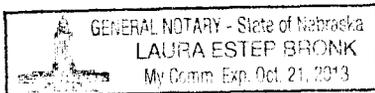
2012-2013 Property Tax Request	\$ 59,550.00
2012 Tax Rate	0.357157
Property Tax Rate (2012-2013 Request/2013 Valuation)	0.362550
2013-2014 Proposed Property Tax Request	\$ 63,413.00
Proposed 2013 Tax Rate	0.386069

674209-9/4

Today's Date 09-04-2013

Signed in my presence and sworn to before me:

  
 \_\_\_\_\_  
 Notary Public

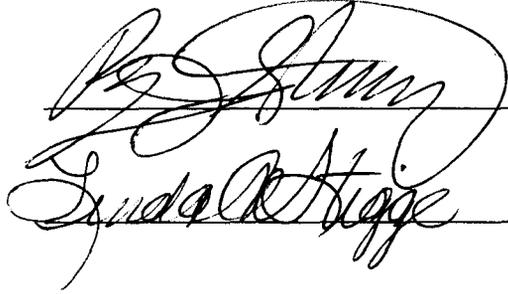


Printer's Fee \$ 77.10  
 Customer Number: 40972  
 Order Number: 0001674209

ACKNOWLEDGMENT OF RECEIPT OF  
NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska do hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District, and the agenda for such meeting held at 9:00 a.m. on September 12, 2013 at 11440 West Center Road, Omaha, Nebraska.

DATED this 12<sup>th</sup> day of September 2013.



Linda A. Hoge

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**2013-2014  
STATE OF NEBRASKA  
SID BUDGET FORM**

**SID # 87**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Sarpy County

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

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a>	
Questions - E-Mail: <a href="mailto:Deann.Haeffner@nebraska.gov">Deann.Haeffner@nebraska.gov</a>	

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

**The Undersigned Clerk/Board Member Hereby Certifies:**

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

\$	22,350.00	Property Taxes for Non-Bonds
\$	41,063.00	Principal and Interest on Bonds
\$	63,413.00	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of JULY 1, 2013

\$	110,000.00	Principal
\$	10,616.25	Interest
\$	120,616.25	<b>Total Bonded Indebtedness</b>

\$	16,425,306	<b>Total Certified Valuation (All Counties)</b>
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*(Certification of Valuation(s) from County Assessor MUST be attached)*

**CLERK/BOARD MEMBER:**

Signature:   
 Printed Name: Linda Stigge  
 Mailing Address: 11440 West Center Road  
 City, Zip: Omaha, NE 68144  
 Phone Number: 402-334-0700  
 E-Mail Address: \_\_\_\_\_

**Budget Document To Be Used As Audit Waiver?**

My Subdivision has elected to use this Budget Document as the Audit Waiver.

YES  NO  
 (If YES, Board Minutes **MUST** be Attached)

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

**SID is Less Than 5 Years Old**

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

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2012 through June 30, 2013?

YES  NO  
 If YES, Please submit Interlocal Agreement Report by December 31, 2013.

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2012 through June 30, 2013?

YES  NO  
 If YES, Please submit Trade Name Report by December 31, 2013.

CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH

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

TAX YEAR 2013

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

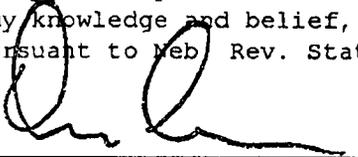
PO : SID 87

TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
SID 87	MISC-DISTRICT	0	16,425,306

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

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

  
signature of county assessor)

8-14-13  
date)

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

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

guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2013

SANITARY AND IMPROVEMENT DISTRICT NO. 87  
OF SARPY COUNTY, NEBRASKA  
**CERTIFICATION OF BOARD MINUTES AND PROPERTY TAX REQUEST**  
STATE OF NEBRASKA)

) ss.

COUNTY OF SARPY)

The undersigned Clerk does hereby certify that the following is a true and correct copy of the Minutes of the Meeting of the Board of Trustees of said District concerning the adoption of the proposed Budget of the District and certification of the Property Tax Request:

The Chairman then presented the proposed Budget of the District and advised that the Budget Summary had been published in the Bellevue, a legal newspaper of Sarpy County, Nebraska on September 4, 2013, a copy of the Proof of Publication being attached to these Minutes. The Chairman then called the Board's attention to the proposed Budget and advised that the proposed Property Tax Request is as follows:

General Fund	\$22,350.00	\$0.136071
Bond Fund	\$41,063.00	\$0.249998
Total	\$63,413.00	\$0.386069

The Chairman then advised that the Property Tax Request is a different amount than the Property Tax Request for the prior year and that it would be necessary for the Board of Trustees to conduct a Special Public Hearing to hear and consider comments concerning such Property Tax Request. The Chairman further advised that Notice of a Special Public Hearing had been published for such purpose. A discussion was then had concerning the proposed Budget and setting the Property Tax Request at a different amount than the prior year, whereupon, a motion was duly made, seconded and the following Resolutions unanimously adopted:

BE IT RESOLVED, that

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Property Tax Request for the prior year shall be the Property Tax Request for the current year for the purposes of the levy set by the County Board of Equalization unless the Governing Body of the District passes by a majority vote a Resolution or Ordinance setting the Tax Request at a different amount; and

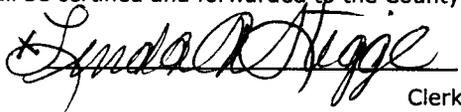
WHEREAS, it is in the best interest of the District that the Property Tax Request for the current year be a different amount than the Property Tax Request for the prior year.

NOW, THEREFORE, the Governing Body of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska by a majority vote resolves that:

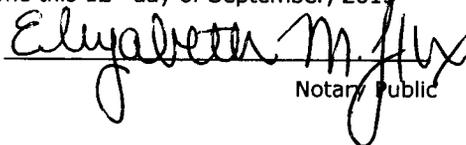
1. The 2013/14 Property Tax Request be set as follows:

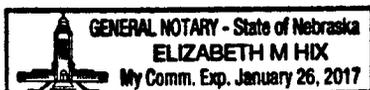
General Fund	\$22,350.00	\$0.136071
Bond Fund	\$41,063.00	\$0.249998
Total	\$63,413.00	\$0.386069

2. A copy of this Resolution shall be certified and forwarded to the County Clerk on or before October 13, 2013.

  
Clerk

SUBSCRIBED and sworn to before me this 12<sup>th</sup> day of September, 2013

  
Notary Public





**RITTERBUSH & PIOTROWSKI, L.L.P.**  
*Certified Public Accountants*

10846 Old Mill Road, Suite 1  
Omaha, Nebraska 68154-2652  
Telephone 402-896-1500  
Fax 402-896-1726

**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**

Board of Trustees  
Sanitary and Improvement District No. 87  
of Sarpy County, Nebraska

We have compiled the accompanying forecasted statement of cash receipts and disbursements of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska for the year then ending June 30, 2014 included in the prescribed form, in accordance with attestation standards established by the American Institute of Certified Public Accountants. This financial statement has been prepared on the cash basis of accounting prescribed by the State of Nebraska Auditor of Public Accounts, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of a forecast prescribed by the State of Nebraska Auditor of Public Accounts information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We have also compiled the accompanying statements of cash receipts and disbursements of Sanitary and Improvement District No. 87 of Sarpy County, Nebraska for the years ended June 30, 2013 and 2012, included in the accompanying form prescribed by the State of Nebraska Auditor of Public Accounts in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Such a compilation is limited to presenting historical financial statements in the form prescribed by the State of Nebraska Auditor of Public Accounts information that is the representation of management. We have not audited or reviewed the accompanying historical financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The forecasted and historical statements of cash receipts and disbursements are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts, which differ from the cash basis of accounting and generally accepted accounting principles. Accordingly, the financial statements are not designed for those who are not informed about such differences.

Management has elected to omit substantially all of the disclosures and summary of significant forecast assumptions ordinarily included in forecasted and historical financial statements prepared on the cash basis of accounting. If the omitted disclosures and assumptions were included in the financial statements, they might influence the user's conclusions about the District's receipts and disbursements. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Ritterbush & Piotrowski, L.L.P.*

Ritterbush & Piotrowski, L.L.P.

Omaha, Nebraska  
August 23, 2013

SID # 87 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2011 - 2012 (Column 1)	Actual 2012 - 2013 (Column 2)	Adopted Budget 2013 - 2014 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 162,196.40	\$ 178,294.30	\$ 162,085.74
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 162,196.40	\$ 178,294.30	\$ 162,085.74
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 72,028.37	\$ 41,603.64	\$ 60,974.04
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 170.27	\$ 110.25	\$ 235.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 2,067.26	\$ 1,925.70	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 360.33	\$ 237.56	\$ 240.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 236,822.63	\$ 222,171.45	\$ 223,534.78
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 18,603.33	\$ 17,151.96	\$ 97,500.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 39,925.00	\$ 42,933.75	\$ 40,772.50
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ 27,500.00
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 58,528.33	\$ 60,085.71	\$ 165,772.50
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 178,294.30	\$ 162,085.74	\$ 57,762.28

<b>PROPERTY TAX RECAP</b>	Tax from Line 6	\$ 60,974.04
	County Treasurer's Commission at 2% of Line 6	\$ 1,219.48
	Delinquent Tax Allowance	\$ 1,219.48
	<b>Total Property Tax Requirement</b>	<b>\$ 63,413.00</b>

## SID # 87 in Sarpy County

### To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Property Tax Request</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ 22,350.00</td> </tr> <tr> <td style="text-align: right;">\$ 41,063.00</td> </tr> <tr> <td style="text-align: right;"><b>** \$ 63,413.00</b></td> </tr> </tbody> </table>	Property Tax Request	\$ 22,350.00	\$ 41,063.00	<b>** \$ 63,413.00</b>
Property Tax Request					
\$ 22,350.00					
\$ 41,063.00					
<b>** \$ 63,413.00</b>					
<b>Total Tax Request</b>	<b>** \$ 63,413.00</b>				

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

### Documentation of Transfers:

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

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

Transfer From:	Transfer To:
Amount: \$	-
Reason:	

Transfer From:	Transfer To:
Amount: \$	-
Reason:	

Transfer From:	Transfer To:
Amount: \$	-
Reason:	

**CORRESPONDENCE INFORMATION**

**BOARD CHAIRPERSON**

Byron Stigge  
*(Name of Board Chairperson)*

11440 West Center Road  
*(Mailing Address)*

Omaha, NE 68144  
*(City & Zip Code)*

402-334-0700  
*(Telephone Number)*

*(E-Mail Address)*

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

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

Board Chairperson

Preparer

Other Contact

**PREPARER**

Paul Piotrowski, CPA   
*(Name and Title)*

Ritterbush & Piotrowski, L.L.P.  
*(Firm Name)*

10846 Old Mill Road, Suite 1  
*(Mailing Address)*

Omaha, NE 68154  
*(City & Zip Code)*

402-896-1500  
*(Telephone Number)*

ppiotrowski@rpcpa.net  
*(E-Mail Address)*

**OTHER CONTACT**

Brian Doyle, Attorney  
*(Name and Title)*

Fullenkamp, Doyle & Jobeun  
*(Firm Name)*

11440 West Center Road  
*(Mailing Address)*

Omaha, NE 68144  
*(City & Zip Code)*

402-334-0700  
*(Telephone Number)*

*(E-Mail Address)*

SID # 87 in Sarpy County  
**LC-3 SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	63,413.00
Motor Vehicle Pro-Rate	(2)	\$	235.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (10))	(5)		_____
<b>LESS:</b> Amount Spent During 2012-2013	(6)		_____
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(7)		_____
Amount to be included on 2013-2014 Restricted Funds <u>(Cannot be a Negative Number)</u>	(8)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>63,648.00</b>
-----------------------------------	-----	----	------------------

**LC-3 Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)			(10) _____
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year <i>(cannot exclude same capital improvements from more than one lid calculation.)</i>			
Agrees to Line (7).		\$	(11) _____
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	37,200.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(14)		_____
Interlocal Agreements/Joint Public Agency Agreements	(15)		_____
Judgments	(16)		_____
Refund of Property Taxes to Taxpayers	(17)		_____
Repairs to Infrastructure Damaged by a Natural Disaster	(18)		_____

<b>TOTAL LID EXCEPTIONS (B)</b>	(19)	\$	<b>37,200.00</b>
---------------------------------	------	----	------------------

<b>TOTAL 2013-2014 RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>		\$	<b>26,448.00</b>
---	--	----	------------------

Total 2013-2014 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

SID # 87 in Sarpy County

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2013-2014**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

2012-2013 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 32,277.07  
Option 1 - (1)

**OPTION 2 - Only use if a vote was taken last year at a townhall meeting to exceed Lid for one year**

Line (1) of 2012-2013 Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken %  
 (From 2012-2013 Lid Computation Form Line (6) - Line (5)) Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken -  
 Line (A) X Line (B) Option 2 - (C)

Calculated 2012-2013 Restricted Funds Authority (Base Amount) = -  
 Line (A) Plus Line (C) Option 2 - (1)

**ALLOWABLE INCREASES**

**1** BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %  
(2)

**2** ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %  
(3)

2013 Growth per Assessor / 16,673,326.00 = - %  
 2012 Valuation Multiply times  
100 To get %

**3** ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE %  
(4)

# of Board Members voting "Yes" for Increase / Total # of Members in Governing Body = - %  
Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

**4** SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE %  
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

**SID # 87 in Sarpy County**

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>2.50</u> %
	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>806.93</u>
	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>33,084.00</u>
	(8)
<b>Less:</b> 2013-2014 Restricted Funds from LC-3 Supporting Schedule	<u>26,448.00</u>
	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>6,636.00</u>
	(10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR  
YOU ARE IN VIOLATION OF THE LID LAW.**

**THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)  
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.**



# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sanitary and Improvement District # 87  
IN  
Sarpy County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the \_\_\_\_\_ day of \_\_\_\_\_ 2013, at \_\_\_\_\_ o'clock \_\_\_\_\_ at \_\_\_\_\_ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	Clerk/Secretary
2011-2012 Actual Disbursements & Transfers	\$ 58,528.33
2012-2013 Actual Disbursements & Transfers	\$ 60,085.71
2013-2014 Proposed Budget of Disbursements & Transfers	\$ 165,772.50
2013-2014 Necessary Cash Reserve	\$ 57,762.28
2013-2014 Total Resources Available	\$ 223,534.78
Total 2013-2014 Personal & Real Property Tax Requirement	\$ 63,413.00
Unused Budget Authority Created For Next Year	\$ 6,636.00

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 22,350.00
Personal and Real Property Tax Required for Bonds	\$ 41,063.00

Cut Off Here Before Sending To Printer

Sanitary and Improvement District # 87  
IN  
Sarpy County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the \_\_\_\_\_ day of \_\_\_\_\_ 2013, at \_\_\_\_\_ o'clock \_\_\_\_\_, at \_\_\_\_\_ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	Clerk/Secretary
2011-2012 Actual Disbursements & Transfers	\$ 58,528.33
2012-2013 Actual Disbursements & Transfers	\$ 60,085.71
2013-2014 Proposed Budget of Disbursements & Transfers	\$ 165,772.50
2013-2014 Necessary Cash Reserve	\$ 57,762.28
2013-2014 Total Resources Available	\$ 223,534.78
Total 2013-2014 Personal & Real Property Tax Requirement	\$ 63,413.00
Unused Budget Authority Created For Next Year	\$ 6,636.00
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 22,350.00
Personal and Real Property Tax Required for Bonds	\$ 41,063.00

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the \_\_\_\_\_ day of \_\_\_\_\_ 2013, at \_\_\_\_\_ o'clock \_\_\_\_\_, at \_\_\_\_\_ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2012-2013 Property Tax Request	\$ 59,550.00
2012 Tax Rate	0.357157
Property Tax Rate (2012-2013 Request/2013 Valuation)	0.362550
2013-2014 Proposed Property Tax Request	\$ 63,413.00
Proposed 2013 Tax Rate	0.386069

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Worksheet Pages Follow This Sheet Tab

The Worksheet Pages **DO NOT** need to be submitted.

**THESE PAGES ARE FOR YOUR USE ONLY !**

## Checklist of Items to Be Completed and Submitted

### Page 1 (Cover Page):

- Total Personal and Real Property Tax Required agrees to the amount on the bottom of Page 2, Total Property Tax Requirement.
- Outstanding Bonded Indebtedness Section was completed. *(If Applicable)*
- The appropriate person has signed page 1 where indicated.
- Audit Waiver request is indicated by checking the box.
- Total Certified Valuation was completed.
- Joint Public Agency & Interlocal Agreements is indicated by checking the box.
- Report of Trade Names, Corporate Names, and Business Names is indicated by checking the box.
- SID's Only** - Complete the Date the SID was formed if Less than 5 years old.

### Page 2 (Budget Form):

- Column 1, Line 5 agrees to last year's budget form Column 1, Line 30. If not, provide explanation.
- Column 1, Line 30 agrees to Column 2, Line 5.
- Column 2, Line 30 agrees to Column 3, Line 5.
- Column 3, Line 30 is equal or greater than zero. Cannot budget to have a negative fund balance.
- Transfers IN (Line 16) agree to Transfers OUT (Line 28).

### Page 2-A (Transfer Page, If Applicable):

- Transfers noted on Page 2, Column 2 are explained.

### Page 3 (Correspondence Page):

- Correspondence Information is completed, indicating Contact For Correspondence.

### Page 4 (LC-3 Supporting Schedule):

- Total Personal and Real Property Tax Requirements (1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.
- Other Restricted Funds agree to amounts in Column 3, Page 2.
- Capital Improvement Lid Exceptions Line (5) agrees to last year's budget Page 4, Line (10).
- Line (7) agrees to Line (11).
- Line (10) must be greater than or equal to Line (11)

### Page 5 & 6 (LC-3 Lid Computation Form):

- Line (1) agrees to last year's budget Page 6, Line (8).
- Line (10) is greater than or equal to zero.

### Page 7 (Levy Limit Form, If Applicable):

- Total Personal and Real Property Tax Request (1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.

### Attachments:

- Certification of Valuation(s). (From County Assessor)
- Board minutes approving Budget.
- Publisher's Affidavit of Publication for the Notice of Budget Hearing.
- Board minutes documenting request for Audit Waiver. *(If Applicable)*
- Board minutes showing at least 75% Board approval for additional 1% increase in the Restricted Funds Subject to Limitation. *(If Applicable)*
- Special election Sample Ballot and Election Results or townhall meeting Record of Action. *(If Applicable)*
- Resolution authorizing bonds for Public Facilities Construction Projects. *(If Applicable)*
- Report of Interlocal Agreements. Due on or before December 31<sup>st</sup>.



**RITTERBUSH & PIOTROWSKI, L.L.P.**  
*Certified Public Accountants*

10846 Old Mill Road, Suite 1  
 Omaha, Nebraska 68154-2652  
 Telephone 402-896-1500  
 Fax 402-896-1726

**MEMO TO:** SID #87 Trustees  
**FROM:** Paul Piotrowski, CPA  
**DATE:** August 23, 2013  
**RE:** SID #87 Tax Levy

Attached are documents used in preparation of the District's budget.

SID #87 would have a tax levy as follows based on the budget presented.

	<u>Actual Levy 2012-2013</u>	<u>Projected Levy 2013-2014</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
<u>Tax Dollar Levy:</u>				
General Fund	22,350	22,350	0	0.00%
Bond Fund	37,200	41,063	3,863	10.38%
	<u>59,550</u>	<u>63,413</u>	<u>3,863</u>	<u>10.38%</u>
Valuation	<u>16,673,326</u>	<u>16,425,306</u>	<u>(248,020)</u>	<u>-1.49%</u>
 <u>Levy per \$100 Valuation:</u>				
General Fund	0.134046	0.136071	0.002025	1.51%
Bond Fund	0.223111	0.249998	0.026887	12.05%
	<u>0.357157</u>	<u>0.386069</u>	<u>0.028912</u>	<u>8.10%</u>

2013-2014 GENERAL BUDGET FORM WORKSHEET

Line No.	2013-2014 ADOPTED BUDGET	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance					\$ -
3	Investments					\$ -
4	County Treasurer's Balance	\$ 122,532.24	\$ 39,553.50			\$ 162,085.74
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 122,532.24	\$ 39,553.50	\$ -	\$ -	\$ 162,085.74
6	Personal and Real Property Taxes	\$ 21,490.38	\$ 39,483.66			\$ 60,974.04
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 85.00	\$ 150.00			\$ 235.00
9	State Receipts: State Aid (To LC-3 Supporting Schedule)					\$ -
10	State Receipts: Other					\$ -
11	State Receipts: Property Tax Credit					\$ -
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)					\$ -
14	Local Receipts: Other	\$ 90.00	\$ 150.00			\$ 240.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	<b>Total Resources Available (Lines 5 to 14)</b>	\$ 144,197.62	\$ 79,337.16	\$ -	\$ -	\$ 223,534.78
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 97,000.00	\$ 500.00			\$ 97,500.00
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 40,772.50			\$ 40,772.50
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other		\$ 27,500.00			\$ 27,500.00
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 97,000.00	\$ 68,772.50	\$ -	\$ -	\$ 165,772.50
30	<b>Cash Reserve (Line 17 - Line 29)</b>	\$ 47,197.62	\$ 10,564.66	\$ -	\$ -	\$ 57,762.28

**PROPERTY TAX RECAP**

Tax from Line 6	\$ 21,490.38	\$ 39,483.66	\$ -	\$ -	\$ 60,974.04
County Treasurer's Commission at 2 % of Line 6	\$ 429.81	\$ 789.67	\$ -	\$ -	\$ 1,219.48
Delinquent Tax Allowance	\$ 429.81	\$ 789.67	\$ -	\$ -	\$ 1,219.48
<b>Total Property Tax Requirement (To LC-3 Supporting Schedule)</b>	\$ 22,350.00	\$ 41,063.00	\$ -	\$ -	\$ 63,413.00

2013-2014 GENERAL BUDGET FORM WORKSHEET

Line No.	2012-2013 ACTUAL	General Fund	_____ Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance					\$ -
3	Investments					\$ -
4	County Treasurer's Balance	\$ 122,193.72	\$ 56,100.58			\$ 178,294.30
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 122,193.72	\$ 56,100.58	\$ -	\$ -	\$ 178,294.30
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 15,614.45	\$ 25,989.19			\$ 41,603.64
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 41.38	\$ 68.87			\$ 110.25
9	State Receipts: State Aid					
10	State Receipts: Other					\$ -
11	State Receipts: Property Tax Credit	\$ 722.74	\$ 1,202.96			\$ 1,925.70
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 89.16	\$ 148.40			\$ 237.56
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 138,661.45	\$ 83,510.00	\$ -	\$ -	\$ 222,171.45
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 16,129.21	\$ 1,022.75			\$ 17,151.96
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 42,933.75			\$ 42,933.75
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 16,129.21	\$ 43,956.50	\$ -	\$ -	\$ 60,085.71
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 122,532.24	\$ 39,553.50	\$ -	\$ -	\$ 162,085.74

2013-2014 GENERAL BUDGET FORM WORKSHEET

Line No.	2011-2012 ACTUAL	General Fund	_____ Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance					\$ -
3	Investments					\$ -
4	County Treasurer's Balance	\$ 111,884.28	\$ 50,312.12			\$ 162,196.40
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 111,884.28	\$ 50,312.12	\$ -	\$ -	\$ 162,196.40
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 27,033.34	\$ 44,995.03			\$ 72,028.37
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 63.90	\$ 106.37			\$ 170.27
9	State Receipts: State Aid					
10	State Receipts: Other					\$ -
11	State Receipts: Property Tax Credit	\$ 775.88	\$ 1,291.38			\$ 2,067.26
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 135.23	\$ 225.10			\$ 360.33
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 139,892.63	\$ 96,930.00	\$ -	\$ -	\$ 236,822.63
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 17,698.91	\$ 904.42			\$ 18,603.33
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 39,925.00			\$ 39,925.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 17,698.91	\$ 40,829.42	\$ -	\$ -	\$ 58,528.33
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 122,193.72	\$ 56,100.58	\$ -	\$ -	\$ 178,294.30

**GRP SID Budget Worksheet  
SID # 87**

<u>General Fund</u>	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2012-2013</u>	<u>Budget 2013-2014</u>
<i>Operating Expenses</i>					
Agent/Broker Fees	500.00	500.00	-	500.00	-
Audit Fees	3,689.00	3,824.00	3,967.00	4,000.00	4,000.00
Collection Fees - County Treasurer	441.35	543.38	314.08	-	-
Engineering Fees	475.97	1,177.97	663.65	1,000.00	500.00
Insurance	2,842.00	2,907.00	2,991.00	3,000.00	3,000.00
Legal Fees	5,232.73	5,998.27	5,763.45	6,000.00	6,000.00
Maintenance & Repair	-	-	-	5,000.00	5,000.00
Sewer Maintenance	-	-	-	5,000.00	5,000.00
Street Maintenance	180.00	1,423.80	250.00	70,000.00	71,500.00
Street Lighting & Utilities	1,784.39	1,324.49	2,180.03	2,000.00	2,000.00
<b>Totals</b>	<b>15,145.44</b>	<b>17,698.91</b>	<b>16,129.21</b>	<b>96,500.00</b>	<b>97,000.00</b>
<b>Improvements</b>	-	-	-	-	-
<i>Debt Service: Other</i>					
Outstanding Warrants Paid	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-
<b>Bond Fund</b>					
<i>Operating Expenses</i>					
Agent/Broker Fees			500.00		500.00
Collection Fees	734.60	904.42	522.75	-	-
<b>Totals</b>	<b>734.60</b>	<b>904.42</b>	<b>1,022.75</b>	-	<b>500.00</b>
<i>Debt Service: Bond Principal &amp; Interest Payments</i>					
Bond Principal Payments	30,000.00	30,000.00	35,000.00	35,000.00	35,000.00
Bond Interest Payments	11,747.50	9,925.00	7,933.75	7,933.75	5,772.50
<b>Totals</b>	<b>41,747.50</b>	<b>39,925.00</b>	<b>42,933.75</b>	<b>42,933.75</b>	<b>40,772.50</b>
<b>Improvements</b>	-	-	-	-	-
<i>Debt Service: Other</i>					
Sinking Fund	-	-	-	40,000.00	27,500.00
Outstanding Warrants Paid	-	-	-	-	-
<b>Totals</b>	-	-	-	<b>40,000.00</b>	<b>27,500.00</b>

**LOCAL RECEIPTS: OTHER**  
**GRP SID Budget Worksheet**  
**SID # 87**

<u>General Fund</u>	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2012-2013</u>	<u>Budget 2013-2014</u>
Interest on Taxes	82.27	49.20	70.78	50.00	65.00
Penalty Income	12.04	86.03	18.38	85.00	20.00
<b>Totals</b>	<b>94.31</b>	<b>135.23</b>	<b>89.16</b>	<b>135.00</b>	<b>85.00</b>

**Bond Fund**

Interest on Taxes	136.92	81.91	117.81	80.00	120.00
Interest on Investments	40.31	-	-	-	-
Penalty Income	20.03	143.19	30.59	140.00	30.00
<b>Totals</b>	<b>197.26</b>	<b>225.10</b>	<b>148.40</b>	<b>220.00</b>	<b>150.00</b>

\* - Calculation of Budgeted Interest on Investments:

<u>Approximate #'s for:</u>	<u>Investment Ending Balance</u>	<u>Year-end Interest Rate</u>	<u>Estimated Interest</u>
Bond Fund -	-	0.10%	-



Account Number	Due Date	Total Amount Due
6514388401	Sep 18, 2013	\$489.81

Customer Name: SID 87 SARPY  
Statement Date: August 29, 2013

For bill inquiries call the Omaha Office  
(402) 536-4131. See back for toll-free number.

Billing Information for service address: 142 HWY 50 OMAHA NE

Billing Period From 07-30-2013 To 08-29-2013 @30 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$155.52	\$0.88	\$165.00

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate

Sales Tax 8.60  
 Total Charges \$165.00 x 3  
 Previous Balance 324.81  
 Total Amount Due \$489.81  
 Late Payment Charge of \$6.60 applies after due date. + 495.00  
\$984.81

Please return this portion with payment

OPPD's Project GreenFlick competition is seeking high school students and their schools to win cash for their green videos. For more information, visit [oppd.com/greenflick](http://oppd.com/greenflick).

Statement Date: August 29, 2013

Account Number	Due Date	Total Amount Due
6514388401	Sep 18, 2013	\$489.81

Late Payment Charge of \$6.60 applies after due date.

Amount Paid

Energy Assistance: Monthly \$1  \$2  \$5  Other \$

One-Time Contribution \$

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number:

Check Here to indicate name, address or phone changes on back of this statement

SID 87 SARPY  
% FULLENKAMP DOYLE JOBEUN  
11440 W CENTER RD  
OMAHA NE 68144-4421

PO BOX 3995  
OMAHA NE 68103-0995





Account Number	Due Date	Total Amount Due
6514388401	Sep 18, 2013	\$489.81

Customer Name: SID 87 SARPY  
Statement Date: August 29, 2013

Billing Information for service address: 142 HWY 50 OMAHA NE

Billing Period From 07-30-2013 To 08-29-2013 @ 30 Days

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			Sub-Total Amount per Rate
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	
SL61	61211	9	\$17.28	\$155.52			
SL61					0.88	155.52	\$165.00

E & A Consulting Group, Inc.  
 Engineering Answers  
 330 North 117th Street  
 Omaha, NE 68154-2509  
 402-895-4700

Sarpy County SID #87  
 c/o Mr. Robert Doyle, Attorney  
 11440 West Center Road  
 Omaha, NE 68144

March 15, 2013  
 Project No: P2007.079.000  
 Invoice No: 120263

Project P2007.079.000 The Meadows II District Maintenance

**Professional Services from February 04, 2013 to March 10, 2013**

Phase 113 District Maintenance for 2013

Task 098 County EPA Report

**Professional Personnel**

	Hours	Rate	Amount	
Administrative Assistant II	.15	59.00	8.85	
Totals	.15		8.85	
<b>Total Labor</b>				<b>8.85</b>
			<b>Total this Task</b>	<b>\$8.85</b>

Task 440 Repairs/Maintenance

**Professional Personnel**

	Hours	Rate	Amount	
Administrative Assistant II	.25	59.00	14.75	
Const. Depart. Manager III	.50	113.00	56.50	
Totals	.75		71.25	
<b>Total Labor</b>				<b>71.25</b>
			<b>Total this Task</b>	<b>\$71.25</b>
			<b>Total this Phase</b>	<b>\$80.10</b>
			<b>Total this Invoice</b>	<b>\$80.10</b>

Approved:



Robert Czerwinski

E & A Consulting Group, Inc.  
 Engineering Answers  
 330 North 117th Street  
 Omaha, NE 68154-2509  
 402-895-4700

Sarpy County SID #87  
 c/o Mr. Robert Doyle, Attorney  
 11440 West Center Road  
 Omaha, NE 68144

May 15, 2013  
 Project No: P2007.079.000  
 Invoice No: 120777

Project P2007.079.000 The Meadows II District Maintenance

**Professional Services from April 08, 2013 to May 05, 2013**

Phase 113 District Maintenance for 2013

Task 440 Repairs/Maintenance

**Professional Personnel**

	Hours	Rate	Amount	
Administrative Assistant II	.75	59.00	44.25	
Const. Depart. Manager III	.50	113.00	56.50	
Totals	1.25		100.75	
<b>Total Labor</b>				<b>100.75</b>
				<b>Total this Task</b>
				<b>\$100.75</b>

Task 999 Expenses

**Unit Billing**

Mileage			5.65	
<b>Total Units</b>			<b>5.65</b>	<b>5.65</b>
				<b>Total this Task</b>
				<b>\$5.65</b>
				<b>Total this Phase</b>
				<b>\$106.40</b>
				<b>Total this Invoice</b>
				<b>\$106.40</b>

Approved:



Robert Czerwinski

**E & A Consulting Group, Inc.**  
**Engineering Answers**  
 330 North 117th Street  
 Omaha, NE 68154-2509  
 402-895-4700

Sarpy County SID #87  
 c/o Mr. Robert Doyle, Attorney  
 11440 West Center Road  
 Omaha, NE 68144

June 25, 2013  
 Project No: P2007.079.000  
 Invoice No: 121200

Project P2007.079.000 The Meadows II District Maintenance

**Professional Services from May 06, 2013 to June 09, 2013**

Phase 113 District Maintenance for 2013

Task 440 Repairs/Maintenance

**Professional Personnel**

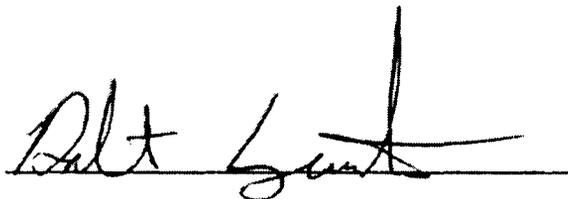
	Hours	Rate	Amount	
Const. Depart. Manager III	.50	113.00	56.50	
Totals	.50		56.50	
<b>Total Labor</b>				<b>56.50</b>
				<b>Total this Task \$56.50</b>

Task 999 Expenses

**Unit Billing**

Mileage			2.83	
<b>Total Units</b>			<b>2.83</b>	<b>2.83</b>
				<b>Total this Task \$2.83</b>
				<b>Total this Phase \$59.33</b>
				<b>Total this Invoice \$59.33</b>

Approved:



Robert Czerwinski

**E & A Consulting Group, Inc.**  
**Engineering Answers**  
**330 North 117th Street**  
**Omaha, NE 68154-2509**  
**402-895-4700**

Sarpy County SID #87  
 c/o Mr. Robert Doyle, Attorney  
 11440 West Center Road  
 Omaha, NE 68144

July 24, 2013  
 Project No: P2007.079.000  
 Invoice No: 121481

Project P2007.079.000 The Meadows II District Maintenance

**Professional Services from June 10, 2013 to July 07, 2013**

Phase 113 District Maintenance for 2013

Task 440 Repairs/Maintenance

**Professional Personnel**

	Hours	Rate	Amount	
Engineer VII	1.50	123.00	188.00	
Totals	1.50		188.00	
<b>Total Labor</b>				<b>188.00</b>
				<b>Total this Task \$188.00</b>

Task 999 Expenses

**Unit Billing**

Mileage			2.83	
<b>Total Units</b>			<b>2.83</b>	<b>2.83</b>
				<b>Total this Task \$2.83</b>
				<b>Total this Phase \$190.83</b>
				<b>Total this Invoice \$190.83</b>

Approved:

  
 Robert Czerwinski

E & A Consulting Group, Inc.  
 Engineering Answers  
 330 North 117th Street  
 Omaha, NE 68154-2509  
 402-895-4700

Sarpy County SID #87  
 c/o Mr. Robert Doyle, Attorney  
 11440 West Center Road  
 Omaha, NE 68144

August 16, 2013  
 Project No: P2007.079.000  
 Invoice No: 121751

Project P2007.079.000 The Meadows II District Maintenance

**Professional Services from July 08, 2013 to August 04, 2013**

Phase 113 District Maintenance for 2013

Task 135 Digger's Hotline

**Professional Personnel**

	Hours	Rate	Amount	
Eng. Technician IV	.25	82.00	20.50	
Totals	.25		20.50	
<b>Total Labor</b>				<b>20.50</b>
<b>Total this Task</b>				<b>\$20.50</b>

Task 532 Street Repair

**Professional Personnel**

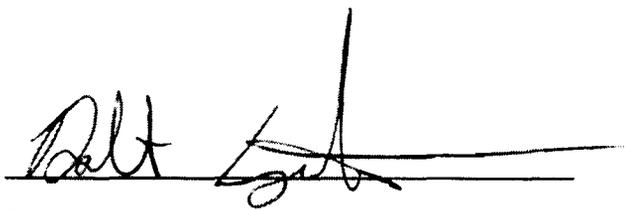
	Hours	Rate	Amount	
Engineer VII	1.00	130.00	130.00	
Const. Admin Tech III	1.50	80.00	120.00	
Totals	2.50		250.00	
<b>Total Labor</b>				<b>250.00</b>
<b>Total this Task</b>				<b>\$250.00</b>

Task 999 Expenses

**Unit Billing**

Milcage			13.56	
<b>Total Units</b>			<b>13.56</b>	<b>13.56</b>
<b>Total this Task</b>				<b>\$13.56</b>
<b>Total this Phase</b>				<b>\$284.06</b>
<b>Total this Invoice</b>				<b>\$284.06</b>

Approved:

  
 Robert Czerwinski

Broomers, Inc.  
P.O. Box 3666  
Omaha, NE 68103

# Invoice

Date 4/7/2013  
Invoice # 577

### Bill To

The Meadows Commercial  
E & A Consulting Group  
330 North 117th St.  
Omaha, NE 68154

### Ship To

P.O. # Patrick Pierce  
Terms Net 30

Ship Date 4/7/2013  
Due Date 5/7/2013  
Other

Item	Description	Qty	Price	Amount
Spring Sweep	Sweep SID 87, The Meadows Commercial	1	295.00	295.00

Approved by E & A Consulting Group, Inc.	
Date:	4/17/13
Initials:	RM
SID No.	87
Project No.	2007.079.000

Thank you for your business

Broomers, Inc.  
cindi@broomersinc.com  
www.broomersinc.com

402 346-6127

Subtotal	\$295.00
Sales Tax (0.0%)	\$0.00
Total	\$295.00
Payments/Credits	\$0.00
Balance Due	\$295.00



It's our motto... and our promise.

Bankers Trust Company  
435 7th Street  
Des Moines, IA 50309

Invoice

SARPY CO SID # 87 GO RFNDG BD 95 8/15/95  
FULLENKAMP, DOYLE & JOBEUN  
ATTN: DEBBIE LEACH  
11440 WEST CENTER ROAD, SUITE C  
OMAHA NE 68144-4482

Invoice No: 9385  
Invoice Date: 06/01/2013

CATEGORY	QUANTITY	RATE	AMOUNT
BALANCE CARRIED FORWARD:			\$0.0
-----			
PREVIOUS AMOUNT BILLED:	\$500.00		
AMOUNT RECEIVED:	\$500.00		
FLAT FEE			
ADMIN FEE ANNUAL			\$500.0
=====			
TOTAL DUE			\$500.0

CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
500.00	0.00	0.00	0.00	0.00	500.00

PLEASE DETACH AND RETURN WITH PAYMENT

SARPY CO SID # 87 GO RFNDG BD 95 8/15/95  
FULLENKAMP, DOYLE & JOBEUN  
ATTN: DEBBIE LEACH  
11440 WEST CENTER ROAD, SUITE C  
OMAHA NE 68144-4482

Invoice #: 9385  
Invoice Date: 06/01/2013  
Bill Code: 0185370988

**Total Due:** 500.00

Remit to: Bankers Trust Company  
Attn: Corporate Trust Department  
PO Box 897  
Des Moines, IA 50304

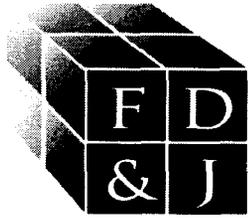
Amount Enclosed:

MILNE COMPANY  
PO Box 460693  
Papillion, Nebraska 68046  
(402) 214-4097

July 11, 2013

SID #087  
Fullenkamp, Doyle, Jobeun  
11440 W Center Rd STE C  
Omaha, Nebraska 68144

Accounting Services for July, warrant classification. \$35.00



FULLENKAMP  
DOYLE &  
JOBEUN

JOHN H. FULLENKAMP  
ROBERT C. DOYLE  
LARRY A. JOBEUN  
BRIAN C. DOYLE  
MARK B. JOHNSON

August 21, 2013

Chairman & Board of Trustees  
Sanitary & Improvement District No. 87  
of Sarpy County, Nebraska

STATEMENT FOR SERVICES RENDERED

For legal services rendered in connection with:

Assist in preparation of SID elections; telephone conference with Election Commissioner; receipt of property owners list; prepare Notice of Election, send to property owners; obtain Candidate's Certificates and authorized representative letter, file same with Election Commissioner.

Assist in preparation of budget documents; photocopy minutes for accountants use;

Prepare agendas, minutes and warrants for SID meetings; attend same

Obtain W-9 from individuals/companies for warrants issued

Letter to accountant re: audit

Prepare and file of Certificate of Indebtedness

Telephone conferences and meetings with engineer re: miscellaneous maintenance matters

File required documents with Social Security Administration, IRS and State of Nebraska

Mail out 1099's and file same with IRS

Various other legal matters

	FOR SERVICES RENDERED:	\$5,500.00
Expenses:	Publication Costs, Photocopies, Postage and Miscellaneous charges	\$ 163.14
	TOTAL AMOUNT NOW DUE:	\$5,663.14

## AGENDA

Sanitary and Improvement District No. 87 of Sarpy County, Nebraska; meeting to be held September 12, 2013

1. Present Open Meeting Laws.
2. Present Budget, vote on and approve same; conduct special public hearing to set tax request at a different amount than the prior year.
3. Present statement(s), vote on and approve payment from the General Fund Account of the District for the following:

a) Omaha Public Power District for electrical services (#6514388401).	\$984.81
b) E & A Consulting Group for engineering services. (#120263, 120777, 121200, 121481, 121751).	720.72
c) Broomers, Inc., for street sweeping (#577)	295.00
d) Bankers Trust for paying agent fees (#9385).	500.00
e) Miline Company for accounting services.	35.00
f) Fullenkamp, Doyle & Jobeun for legal services.	5,663.14