

162

MINUTES OF MEETING OF BOARD OF TRUSTEES OF
SANITARY AND IMPROVEMENT DISTRICT NO. 162
OF SARPY COUNTY, NEBRASKA



The meeting of the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska was convened in public and open session at 4:00 p. m. on 24th day of June, 2010 at 12010 Giles Road, La Vista, Nebraska. Present were the following Trustees: Jim Nichols, Richard L. Hansen, Wes Lyons, Jay Graham, and Nancy Wackerhagen. Absent were the following Trustees: none. Present by invitation were Ronald W. Hunter, attorney for the District; Kristi Bland, his assistant; and Bill Glissman, and Dave Harnisch, both of HGM Associates, Inc. Notice was given in advance thereof by publication in the Papillion Times on June 17, 2010, the Proof of Publication being attached to these Minutes. Notice of the meeting was given to all of the Trustees, a copy of their Acknowledgment of Receipt of Notice being attached to these Minutes. Availability of the Agenda was communicated in the published Notice and in the Notice to the Trustees of the meeting. All proceedings of the Board were taken while the convened meeting was held open to the attendance of the public.

The Attorney for the District certifies that these Minutes were written and available for public inspection within ten (10) working days and prior to the next convened meeting of the Board of Trustees.

The Chairman called the meeting to order and called the roll.

The Chairman publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

The Chairman stated the first order of business was an update regarding Paving Maintenance-2010. Mr. Harnisch stated that because of the dry weather, the Paving Repairs are approximately 35% completed. Mr. Harnisch also stated the HGM Associates, Inc. is meeting on location within a week to discuss settlement issues with the sidewalk on Harrison Street.

The Chairman stated the next order of business was a discussion regarding damaged sanitary sewer which belongs to Omaha. Mr. Harnisch stated that the City of Omaha is giving the plans for the sewer repair a final review and then the project will be going out for bids. Mr. Harnisch stated that the City of Omaha would like a letter from the SID granting access to the sanitary sewer line through an outlot owned by the District. After a full and complete discussion, the following Resolution was proposed by Trustee Nichols and seconded by Trustee Graham, to-wit:

RESOLVED, that Mr. Hunter is hereby authorized and directed to write a letter to the City of Omaha granting access through the SID outlot for the purpose of repairing the sanitary sewer.

On the foregoing Resolution, the following Trustees voted "aye": Trustees , Lyons, Wackerhagen, Nichols, Graham, and Hansen; voting "nay" thereon were the following: none. The Chairman then declared said Resolution was duly carried and adopted.

The Chairman stated the next order of business was a discussion regarding the north channel. Mr. Harnsich presented a proposal from Linhart Construction to repair the damage to the Harrison Street culvert pavers. Mr. Harnisch also presented recommendations from Pavestone, paver manufacturer. After a full and complete discussion, the following Resolution was proposed by Trustee Graham and seconded by Trustee Wackerhagen, to-wit:

RESOLVED, that HGM Associates, Inc., are hereby authorized and directed to employ Linhart Construction to complete the necessary repairs to the Harrison Street culvert pavers.

On the foregoing Resolution, the following Trustees voted "aye": Trustees , Lyons, Wackerhagen, Nichols, Graham, and Hansen; voting "nay" thereon were the following: none. The Chairman then declared said Resolution was duly carried and adopted.

Mr. Harnisch stated that he has contacted Nebraska Welding regarding costs and feasibility for putting a larger grate in the stilling basin with no response to date. Mr. Harnisch also stated that there is an area inlet east in the middle beehive inlet structure which has erosion around it. After a full and complete discussion, the following Resolution was proposed by Trustee Graham and seconded by Trustee Wackerhagen, to-wit:

RESOLVED, that HGM Associates are hereby authorized and directed to obtain a proposal from Nebraska Welding for installing a larger grate in the stilling basin and to repair the beehive inlet structure which has erosion and provide the information to the Chairman for approval.

On the foregoing Resolution, the following Trustees voted "aye": Trustees , Lyons, Wackerhagen, Nichols, Graham, and Hansen; voting "nay" thereon were the following: none. The Chairman then declared said Resolution was duly carried and adopted.

Mr. ^{up water} Harnsich stated that a resident called regarding a storm sewer inlet which has backed up on Josephine Street between 159th and 160th Streets. After a full and complete discussion, the following Resolution was proposed by Trustee Graham and seconded by Trustee Wackerhagen, to-wit:

RESOLVED, that HGM Associates, Inc. shall hire a contractor to remove trash, remove blockage, and pump out the storm sewer located on Josephine Street between 159th and 160th

Streets.

On the foregoing Resolution, the following Trustees voted "aye": Trustees , Lyons, Wackerhagen, Nichols, Graham, and Hansen; voting "nay" thereon were the following: none. The Chairman then declared said Resolution was duly carried and adopted.

The Chairman stated the next order of business was for the Chairman to sign an arrangement letter, dated June 17, 2010, with Infinity CPA Group for the audit of the District's financial statements and compile the June 30, 2011 budget at a cost not to exceed \$4,900.00. After a full and complete discussion, the following Resolution was proposed by Trustee Nichols and seconded by Trustee Graham, to-wit:

RESOLVED, that the Chairman is hereby authorized and directed to execute said arrangement letter, dated June 17, 2010, with Infinity CPA Group, LLC, for the audit of the District's financial statements and compile the June 30, 2011 budget at a cost not to exceed \$4,900.00. in behalf of the District.

On the foregoing Resolution, the following Trustees voted "aye": Trustees , Lyons, Wackerhagen, Nichols, Graham, and Hansen; voting "nay" thereon were the following: none. The Chairman then declared said Resolution was duly carried and adopted.

The Chairman stated the next order of business was a discussion regarding property owner questions or concerns. Trustee Nichols presented a Temporary Use Permit from Mr. and Mrs. Wagner, 16314 Olive Circle, for approval of a fort which has been built in the wooded common area behind their home. After a full and complete discussion, the following Resolution was proposed by Trustee Nichols and seconded by Trustee Wackerhagen, to-wit:

RESOLVED, that the Temporary Use Permit from Mr. and Mrs. Wagner, 16314 Olive Circle for approval of a fort which has been built in the wooded common area behind their home is hereby approved and accepted.

On the foregoing Resolution, the following Trustees voted "aye": Trustees , Lyons, Wackerhagen, Nichols, Graham, and Hansen; voting "nay" thereon were the following: none. The Chairman then declared said Resolution was duly carried and adopted.

Trustee Wackerhagen stated that there is a lot of trash and debris located behind the fence at 16705 Gertrude Street. The Trustees instructed Mr. Hunter to write a letter to the homeowner requesting this area be cleaned up.

The following are reporting items for the Trustees' information and required no action: a letter, dated June 1, 2010, to Rich James depositing \$2,637.21 from MUD in the

Construction Fund of the District; 2010 Preliminary Values for SID 162 in the amount of \$137,313,367; General Ledger reports for May, 2010 from the Sarpy County Treasurer; and year to date budget balances.

The Trustees agreed that the next meeting of the Board of Trustees would be on July 21, 2010, 4:00 p.m. at 11605 Arbor Street, Suite 104, Omaha, Nebraska.

The Chairman stated the last item on the Agenda was to pay the following bills, statements and/or invoices attached. Upon motion made by Trustee Lyons and seconded by Trustee Wackerhagen, the following Resolutions were proposed, to-wit:

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, that the Chairman and Clerk be and they are hereby directed and authorized to execute and deliver General Fund Warrant Nos. 5453 through General Fund Warrant No. 5458 of the District, dated the day of this meeting, to the following payees and in the following amounts, said Warrants to be drawn on the General Fund of the District and to draw interest at the rate of seven percent (7%) per annum, to be redeemed no later than June 24, 2013, subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law, to wit:

WARRANT NO. 5453 in the amount of \$10.73 made payable to WORLD HERALD MEDIA GROUP, per Customer No. 154004, Order No. 0001242692-01, attached.

WARRANT NO. 5454 in the amount of \$3,916.73 made payable to O.P.P.D., per Account No. 4393100041, dated 05/27/10, attached.

WARRANT NO. 5455 in the amount of \$9,300.00 made payable to ROYAL LAWNS, INC., per Invoice No. 536, attached.

WARRANT NO. 5456 in the amount of \$8,036.85 made payable to HGM ASSOCIATES, INC., per Client No. 7241, Invoice No. 702310-1, attached.

WARRANT NO. 5457 in the amount of \$5,602.91 made payable to HGM ASSOCIATES,

INC., per Client No. 7241, Invoice No. 70497-1, attached.

WARRANT NO. 5458 in the amount of \$2,478.95 made payable to RONALD W. HUNTER, per Statements dated 06/23/10, attached.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 162 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 benefited 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. 162 of Sarpy County, Nebraska, that the District hereby covenants, warrants and

agrees as follows: (a) to take all actions necessary under current federal law to maintain the tax exempt status (as to taxpayers generally) of interest on the above Warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above Warrants as its "qualified tax exempt obligations" under Section 265(b)(3)(B)(I)(III) of the Internal Revenue Code of 1986 as amended and covenants and warrants that the District does not reasonably expect to issue Warrants or Bonds or other obligations aggregating in the principal amount of more than \$5,000,000.00 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. 162 of Sarpy County, Nebraska that this and the preceding Resolutions are hereby adopted as the Certificate with Respect to Arbitrage 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 lesser of: (a) 10% of the net principal proceeds of the above Warrants; (b) the maximum annual debt service due on the above Warrants, or (c) 125% of average annual debt service due on the above Warrants will be expended for payment of principal of and interest on the above Warrants within 13 months after receipt of such monies. That amount which is currently held in the District's Bond Fund which exceeds the amount which is to be expended for payment of principal and interest on the above Warrants within 13 months after receipt of such monies, plus that amount arrived at pursuant to the immediately preceding sentence, will not be invested in any securities or any other investment obligations which bear a yield, as computed in accordance with the actuarial method, in excess of the yield of the above Warrants.

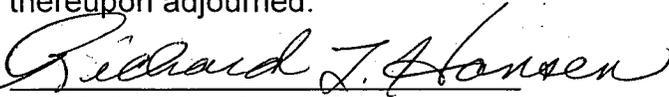
2. To the best of their knowledge, information and belief, the above expectations are reasonable.

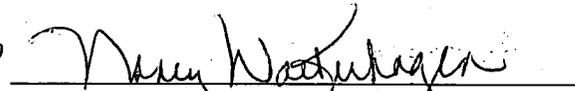
3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its Bonds.

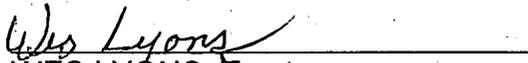
4. This Certificate is being passed, executed and delivered pursuant to Sections 1.148-2 (b)(2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended.

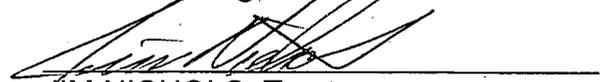
On the foregoing Resolutions, the following Trustees voted "aye": Hansen, Wackerhagen, Graham, Hansen, and Lyons; voting "nay" thereon were the following: None. The Chairman then declared said Resolutions were duly carried and adopted.

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


RICHARD HANSEN, Chairman


NANCY WACKERHAGEN, Clerk


WES LYONS, Trustee


JIM NICHOLS, Trustee


JAY GRAHAM, Trustee

ACKNOWLEDGMENT OF RECEIPT
OF
NOTICE OF MEETING

THE UNDERSIGNED Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District, and the Agenda for such meeting held at 4:00 p.m. on June 24, 2010 at 11605 Arbor Street, Suite 104, Omaha, Nebraska.

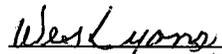
DATED this 24th day of June, 2010.



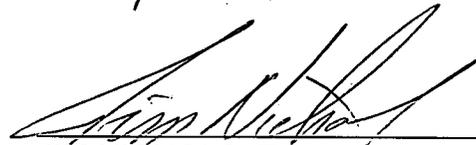
RICHARD L. HANSEN, Chairman



NANCY WACKERHAGEN, Clerk



WES LYONS, Trustee



JIM NICHOLS, Trustee



JAY GRAHAM, Trustee

CERTIFICATE

The undersigned hereby certify that they are the Chairman and Clerk of Sanitary and Improvement District Number 162 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 given 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.

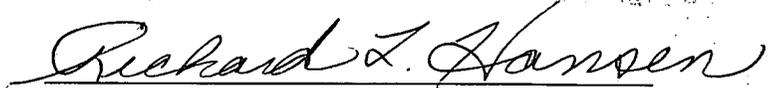
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review 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.

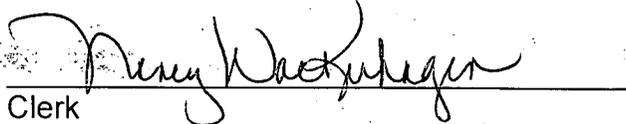
5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the 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 24th day of June, 2010.


Chairman


Clerk

AGENDA

Meeting of the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska:

Richard L. Hansen, Chairman
Nancy Wackerhagen, Clerk
Wes Lyons, Trustee
Jim Nichols, Trustee
Jay Graham, Trustee

Meeting held at 4:00 p.m. on June 24, 2010 at 12010 Giles Road, LaVista, Nebraska.

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1. Call meeting to order and roll call.
 2. The Chairman to state to all in attendance that a current copy of the Nebraska Open Meetings Act is available for review and indicate the location of such copy in the room where the meeting is being held.
 3. Update regarding Paving Maintenance-2010.
 4. Discussion regarding damaged sanitary sewer which belongs to Omaha.
 5. Discussion regarding north channel.
 6. Chairman to sign an arrangement letter, dated June 17, 2010, with Infinity CPA Group for the audit of the District's financial statements and compile June 30, 2011 budget at a cost not to exceed \$4,900.00.
 7. Discussion regarding property owner questions or concerns.
 8. The following are reporting items for the Trustees' information and required no action: a letter, dated June 1, 2010, to Rich James depositing \$2,637.21 from MUD in the Construction Fund of the District; 2010 Preliminary Values for SID 162 in the amount of \$137,313,367; General Ledger reports for May, 2010 from the Sarpy County Treasurer; and year to date budget balances.
 9. Set the next meeting date.
 10. Pay the following bills (statements and/or invoices attached):
 - A. World Herald Media Group
Customer No. 154004
Order No. 0001242692

B.	O.P.P.D. Account No. 4393100041 Dated 05/27/10		3,916.73
C.	Royal Lawns, Inc. Invoice No. 536		9,300.00
D.	HGM Associates, Inc. Client No. 7241, Invoice No. 702310-1		8,036.85
E.	HGM Associates, Inc. Client No. 7241, Invoice No. 70497-5		5,602.91
F.	Ronald W. Hunter Statement dated 06/23/10 Statement dated 06/23/10	108.95 <u>2,370.00</u>	2,478.95

*** There are funds available so there is no 5% fee paid to Ameritas Investment Corp.**

11. Adjourned.

THE UNDERSIGNED, hereby certifies that the foregoing Agenda was prepared and available for public inspection at the address shown on the published notice of meeting at least 24 hours prior to the commencement of said meeting, and that no items were added to the Agenda after the commencement of the meeting.


Clerk

WEEKLY REPORT OF WORKING DAYS

HGM ASSOCIATES INC.

Project & Description:

Sanitary and Improvement District No. 162
 Millard Park Pavement Repair 2010
 Sarpy County, Nebraska

Construction Starting Date June 10, 2010
 Completion Date _____
 Final Contract Completion 25 Working Days

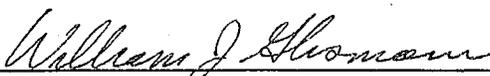
Report No. 2
 Week Ending Saturday June 19, 2010
 Project No. 702310

Contractor Swain Construction, 6002 North 89th Circle, Omaha NE 68134

Phase of Work Reported Pavement Repair

Days of Work	Date	Nature of Work	Weather Conditions	Explanation of Delays	Contractor Working Yes / No	Working Days
Sunday	6/13	N/A	74 ° 64 ° Hi ° Lo °	N/A	No	0
Monday	6/14	Removing and pouring back panels	76 ° 66 ° Hi ° Lo °	N/A	Yes	1
Tuesday	6/15	Removing and pouring back panels	78 ° 62 ° Hi ° Lo °	N/A	Yes	1
Wednesday	6/16	Removing and pouring back panels	89 ° 61 ° Hi ° Lo °	N/A	Yes	1
Thursday	6/17	Removing and pouring back panels	94 ° 70 ° Hi ° Lo °	N/A	Yes	1
Friday	6/18	Removing and pouring back panels	88 ° 65 ° Hi ° Lo °	N/A	Yes	1
Saturday	6/19	N/A	84 ° 63 ° Hi ° Lo °	N/A	No	0

Remarks:	Percent of Contract Completed:	<u>30%</u>	Totals for the Week	<u>5</u>
	Percent of Working Days Used:	<u>28%</u>	Total Working Days	
			Used Last Report	<u>2</u>
			Total Working Days Used to Date	<u>7</u>


 Bill J. Glismann, P.E. - Project Manager

Date 6/21/10

Distribution:

HGM - Dave Harnisch, Bill Glismann; SID 162 - Richard Hansen; Swain Construction - Linda Swain



INFINITY
CPA GROUP, LLC

14747 CALIFORNIA ST. #4
OMAHA, NE 68154-1986

June 17, 2010

PHONE: 402.933.5230

FAX: 402.933.6783

Mr. Ronald W. Hunter
Attorney at Law
11605 Arbor Street #104
Omaha, NE 68144

Re: Sanitary and Improvement District No. 162

Dear Mr. Hunter:

Thank you for choosing to use our firm to audit the district's June 30, 2010 financial statements and compile your June 30, 2011 budget.

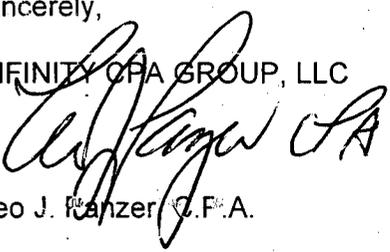
Enclosed is a copy of our arrangement letter for the June 30, 2010, year-end audit for Sanitary and Improvement District No. 162.

We have also sent directly to the District Chairman, Mr. Richard Hansen, an original and copy of the arrangement letter. We request that Mr. Hansen sign these and one copy is returned to our office.

If you have any questions, please contact our office.

Sincerely,

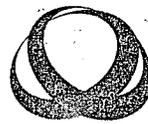
INFINITY CPA GROUP, LLC


Leo J. Panzer, C.F.A.

LJP/rrr

Enclosure

cc: Richard Hansen



June 17, 2010

PHONE: 402.933.5230

FAX: 402.933.6783

Board of Trustees
Sanitary and Improvement District No. 162
15831 Josephine Street
Omaha, NE 68136

Attention: Mr. Richard Hansen, Chairman

We are pleased to confirm our understanding of the services we are to provide Sanitary and Improvement District No. 162 of Sarpy County (the District) for the year ended June 30, 2010. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Sanitary and Improvement District No. 162 of Sarpy County as of and for the year ended June 30, 2010. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as budgetary comparison schedules, to supplement Sanitary and Improvement District No. 162 of Sarpy County's basic financial statements. As part of our engagement, we will apply certain limited procedures to Sanitary and Improvement District No. 162 of Sarpy County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Budgetary Comparison Schedules

Supplementary information other than RSI also accompanies Sanitary and Improvement District No. 162 of Sarpy County's (the District) financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Supporting Schedules

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in

the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Sanitary and Improvement District No. 162 of Sarpy County and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that Sanitary and Improvement District No. 162 of Sarpy County is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them. We will prepare the trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information into a working trial balance based on management's chart of accounts. We will also prepare the District's annual Budget Document. Our preparation of the Budget will be limited to compiling information that is the representation of management.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sanitary and Improvement District No. 162 of Sarpy County and the respective changes in financial position in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities include adjusting the financial statements to correct

COPY

material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to present the supplementary information with the audited financial statements.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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Because an audit is designed to provide reasonable assurance, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as an auditor is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, direct confirmation of selected accounts and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill the District for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Sanitary and Improvement District No. 162 of Sarpy County's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We will provide copies of our reports to the county's treasurer office and underwriter, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of

COPY

our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Infinity CPA Group, LLC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Nebraska Department of Revenue or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you, in writing, of any such request. If requested, access to such audit documentation will be provided under the supervision of Infinity CPA Group, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Nebraska Department of Revenue. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 1, 2010 and to issue our reports no later than December 15, 2010. Leo J. Panzer, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rate plus out-of-pocket costs (such as word processing, postage, travel, copies, etc.) except that we agree that our gross fee, including expenses, will not exceed \$4,900.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. We will submit our bill for these services promptly upon rendering the budget. The above fee is based on anticipated cooperation from you and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a fee estimate before we incur additional costs.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

INFINITY CPA GROUP, LLC

Leo J. Panzer, C.P.A.

LJP/rtr

Enclosure

cc: Ronald W. Hunter

This letter correctly sets forth the understanding of Sanitary and Improvement District No. 162.

Chairman signature: _____ Date: _____

COPY

Ronald W. Hunter
Attorney at Law
11605 Arbor St., Suite 104
Omaha, NE 68144
e-mail: rwhe@hunterlaw.omhcoxmail.com

Phone (402) 397-6965

Fax (402) 397-0607

June 1, 2010

Rich James
Sarpy County Treasurer's Office
1210 Golden Gate Drive, Suite 1127
Papillion, NE 68046

Dear Mr. James:

Enclosed are three (3) refund checks from Metropolitan Utilities District in the amounts of \$1,180.11, \$884.25, and \$572.85, or a total of \$2,637.21, payable to SID #162 of Sarpy County, Nebraska. Would you please deposit these checks in the Construction Fund of SID 162.

If you have any questions, please give me a call.

Sincerely Yours,



Kristi Bland,
Legal Assistant to
Ronald W. Hunter

RWH:kab
enc.

METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER REVENUE FUND

27-1/1040

CHECK NO.
400658

NOT VALID AFTER SIX MONTHS FROM DATE

PAY

*** ONE THOUSAND ONE HUNDRED EIGHTY Dollars and ELEVEN Cents ***

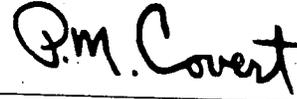
TO THE ORDER OF

SID #162 of Sarpy County
% Ronald W. Hunter, Atty
11605 Arbor Street, Ste 104
Omaha NE 68144

DATE

05/27/2010 *****1,180.11*

CHECK AMOUNT



Assistant Treasurer

First National Bank Omaha

⑈400658⑈ ⑆104000016⑆ 11287278⑈

DETACH THIS STUB BEFORE CASHING CHECK

METROPOLITAN UTILITIES DISTRICT OF OMAHA

DATE

05/27/2010

CHECK NO.

400658

1900000837

Refund Pioneer Connection Charge

DATE	INVOICE/CREDIT MEMO	GROSS	DISCOUNT	NET
05/27/2010	SID 162	1,180.11	0.00	1180.11
	TOTAL	1,180.11	0.00	*****1,180.11*

SID 162 of Sarpy County
% Ronald W. Hunter, Atty
11605 Arbor Street, Suite 104
Omaha, NE 68144

Receipt # 3599
1-235-13
W001 235130
Assignment No. R 3599

Refund pioneer connection charge collected from Receipt # 3599
Connection was made to water main installed by the developer on WCP 8721 at
168th Street south of Harrison fronting Millard Park V.

Principal	\$	680.97
Interest		499.14
		<hr/>
TOTAL REFUND	\$	1,180.11
		<hr/>

METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER REVENUE FUND

27-1/1040
CHECK NO.
400659

NOT VALID AFTER SIX MONTHS FROM DATE

PAY

*** EIGHT HUNDRED EIGHTY-FOUR Dollars and TWENTY-FIVE Cents ***

TO THE ORDER OF

SID #162 of Sarpy County
% Ronald W. Hunter, Atty
11605 Arbor Street, Ste 104
Omaha NE 68144

DATE

05/27/2010 *****884.25*

CHECK AMOUNT

P.M. Covert

Assistant Treasurer

First National Bank Omaha

⑈400659⑈ ⑆104000016⑆ 11287278⑈

DETACH THIS STUB BEFORE CASHING CHECK

METROPOLITAN UTILITIES DISTRICT OF OMAHA

DATE

05/27/2010

CHECK NO.

400659

1900000838

Refund Pioneer Connection Charge

DATE	INVOICE/CREDIT MEMO	GROSS	DISCOUNT	NET
05/27/2010	SID SARPY	884.25	0.00	884.25
	TOTAL	884.25	0.00	*****884.25*

SID 162 of Sarpy County
% Ronald W. Hunter, Atty
11605 Arbor Street, Suite 104
Omaha, NE 68144

Receipt # 3598
1-235-13
W001 235130
Assignment No. R 3598

Refund pioneer connection charge collected from Receipt # 3598
Connection was made to water main installed by the developer on WCP 8721 at
168th Street south of Harrison fronting Millard Park IV.

Principal	\$	490.49
Interest		<u>393.76</u>
TOTAL REFUND	\$	<u>884.25</u>

METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER REVENUE FUND

27-1/1040
CHECK NO.
400660

NOT VALID AFTER SIX MONTHS FROM DATE

PAY

*** FIVE HUNDRED SEVENTY-TWO Dollars and EIGHTY-FIVE Cents ***

TO THE ORDER OF

SID #162 of Sarpy County
% Ronald W. Hunter, Atty
11605 Arbor Street, Ste 104
Omaha NE 68144

DATE

05/27/2010 *****572.85*

CHECK AMOUNT



First National Bank Omaha

Assistant Treasurer

⑈400660⑈ ⑆104000016⑆ 11287278⑈

DETACH THIS STUB BEFORE CASHING CHECK

METROPOLITAN UTILITIES DISTRICT OF OMAHA

DATE
05/27/2010

CHECK NO.
400660

1900000839

Refund Pioneer Connection Charge

DATE	INVOICE/CREDIT MEMO	GROSS	DISCOUNT	NET
05/27/2010	COUNTY	572.85	0.00	572.85
	TOTAL	572.85	0.00	*****572.85*

SID 162 of Sarpy County
% Ronald W. Hunter, Atty
11605 Arbor Street, Suite 104
Omaha, NE 68144

Receipt # 3600
1-235-13
W001 235130
Assignment No. R 3600

Refund pioneer connection charge collected from Receipt # 3600
Connection was made to water main installed by the developer on WCP 9125 at
168th Street NPL of railroad to 260' south (south of Harrison St).

Principal	\$	331.66
Interest		<u>241.19</u>
TOTAL REFUND	\$	<u>572.85</u>

Office of the Sarpy County Assessor

Dan Pittman
ASSESSOR



1210 GOLDEN GATE DR.
SUITE 1122
PAPILLION, NE 68046-2894
402-593-2122
FAX: 402-593-5911
www.sarpy.com

Jackie Morehead
CHIEF DEPUTY ASSESSOR

TO WHOM IT MAY CONCERN:

2010 PRELIMINARY VALUES FOR

Sid 162

REAL ESTATE

135,715,773

PERSONAL PROPERTY

1,597,594

TOTAL

137,313,367

ESTIMATED FRANCHISE VALUE
(Not included in total value)

—

DATE

6-14-10


DAN PITTMAN
SARPY COUNTY ASSESSOR

06/03/2010
09:50:27

**** COUNTY TREASURER GENERAL LEDGER ****
DETAIL REVENUE LISTING PER FUND
FOR: MAY 2010

PAGE: 1

FUND: 8062	SID #162 GENERAL	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	185,350.93	255,344.35
15100	- BEGINNING INVESTMENT ON HAND	0.00	0.00
BEGINNING BALANCE:		185,350.93	255,344.35
TAX RECEIPT COLLECTIONS:			
30134	- 2008 PERSONAL PROP TAX	0.00	1,384.60
30135	- 2009 PERS PROP TAX	433.00	1,933.63
30333	- 2007 REAL ESTATE TAX	0.00	324.56
30334	- 2008 REAL ESTATE TAX	0.00	124,328.88
30335	- 2009 REAL ESTATE TAX	1,707.84	147,205.16
TAX RECEIPT TOTALS:		2,140.84	275,176.83
34401	- HOMESTEAD EXEMP ALLOCATION	968.93	4,281.04
34403	- REAL ESTATE TAX CREDIT	0.00	9,418.04
34601	- MOTOR VEHICLE PRO RATE	0.00	794.83
54001	- MISCELLANEOUS REVENUE	0.00	154,874.01
OTHER RECEIPT TOTALS:		968.93	169,367.92
60000	- DISBURSEMENTS	-7,496.73	-513,464.40
60001	- PROPERTY TAX COMMISSION	-42.82	-5,503.55
10000	ENDING CASH ON HAND	180,921.15	180,921.15
15100	ENDING INVESTMENT ON HAND	0.00	0.00
GRAND TOTALS		180,921.15	180,921.15

06/03/2010
09:50:41

**** COUNTY TREASURER GENERAL LEDGER ****
DETAIL REVENUE LISTING PER FUND
FOR: MAY 2010

PAGE: 1

FUND: 8362 SID #162 BOND

M-T-D

Y-T-D

10100 - BEGINNING CASH ON HAND	623,243.92	3,903.11
15100 - BEGINNING INVESTMENT ON HAND	604,672.66	674,112.13

BEGINNING BALANCE:	1,227,916.58	678,015.24
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TAX RECEIPT COLLECTIONS:

30134 - 2008 PERSONAL PROP TAX	0.00	3,461.48
30135 - 2009 PERS PROP TAX	1,141.52	5,097.73
30333 - 2007 REAL ESTATE TAX	0.00	584.20
30334 - 2008 REAL ESTATE TAX	0.00	310,822.19
30335 - 2009 REAL ESTATE TAX	4,502.48	388,086.51

TAX RECEIPT TOTALS:	5,644.00	708,052.11
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34401 - HOMESTEAD EXEMP ALLOCATION	2,554.46	11,231.14
34403 - REAL ESTATE TAX CREDIT	0.00	24,829.36
34601 - MOTOR VEHICLE PRO RATE	0.00	2,038.78
51001 - INTEREST ON INVESTMENTS	0.00	1,229.07

OTHER RECEIPT TOTALS:	2,554.46	39,328.35
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60000 - DISBURSEMENTS	-227,160.00	-402,392.50
60001 - PROPERTY TAX COMMISSION	-112.88	-14,161.04
15100 - INVESTMENTS	0.00	-69,439.47

10000 ENDING CASH ON HAND	404,169.50	404,169.50
15100 ENDING INVESTMENT ON HAND	604,672.66	604,672.66

GRAND TOTALS	1,008,842.16	1,008,842.16
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The Omaha World-Herald Ad Order Confirmation

Ad Content

RONALD W. HUNTER
 Attorney at Law 11605 Arbor
 Street, Suite 104 Omaha,
 Nebraska 68144 NOTICE
 OF MEETING Sanitary and
 Improvement District No.
 162 of Sarpy County,
 Nebraska NOTICE IS
 HEREBY GIVEN that a
 meeting of the Board of
 Trustees of Sanitary and
 Improvement District No.
 162 of Sarpy County,
 Nebraska, will be held at
 4:00 p.m. on Thursday, June
 24, 2010 at 11605 Arbor
 Street, Suite 104, Omaha,
 Nebraska, which meeting
 will be open to the public.
 An Agenda for such
 meeting, kept continuously
 current, is available for
 public inspection at the
 office of Chairman of the
 Board of the District at
 11605 Arbor St., Suite 104,
 Omaha, Nebraska, and
 includes payment of bills of
 the District. NANCY
 WACKERHAGEN Clerk of
 the District 1242692; 6/17

Ad Number 0001242692-01
Sales Rep. jerwin
Order Taker jerwin
Ad Type SNI Legals
Ad Size
 1.0 X 28 Li
PO Number SID 162
Color B&W
Promo Type
Customer
 RONALD HUNTER LAW OFFIC
Customer Account
 154004
Customer Address
 11605 ARBOR ST, #104
 OMAHA NE 68144 USA
Customer Phone
 (402)397-6965
Ordered By
Special Pricing
 None
Invoice Text
 SID 162
Materials
Ad Order Notes

Tear Sheets	Proofs	Blind Box
0	0	
Net Amount	Total Amount	
\$10.73	\$10.73	
Payment Method		
Payment Amount	Amount Due	
\$0.00	\$10.73	

<u>Product Information</u>	<u>Placement/Classification</u>	<u>Run Dates</u>	<u># Inserts</u>	<u>Cost</u>
SNI Classified:	Papillion Legals SNI Legal Papillion-Appears i	6/17/2010	1	\$10.73



Account Number	Due Date	Total Amount Due
4393100041	Jun 17, 2010	\$9,907.31

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

Customer Name: SID 162 SARPY
Statement Date: May 27, 2010

Billing Information for service address: 15600 HARRISON ST, STL2, OMAHA NE

Billing Period From **4-29-2010** To **5-27-2010** @ 28 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$3,712.54	0.00	3,916.73

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

Sales Tax	204.19
Total Charges	\$3,916.73
Previous Balance	9,907.31
Payments Received: 05/27/10	3,916.73CR
Total Amount Due	\$9,907.31

Please return this portion with payment

May is National Electric Safety month. Always know your surroundings, and keep safety in mind at home, work and play.

Statement Date: May 27, 2010

Account Number	Due Date	Total Amount Due
4393100041	Jun 17, 2010	\$9,907.31

Amount Paid

Energy Assistance Fund \$1 \$2 \$5 Other \$

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 397-6965

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



SID 162 SARPY
SMITH BARNEY INC.
% RON W HUNTER
11605 ARBOR ST STE 104
OMAHA NE 68144-2982

PO BOX 3995
OMAHA NE 68103-0995





Account Number	Due Date	Total Amount Due
4393100041	Jun 17, 2010	\$9,907.31

Customer Name: SID 162 SARPY
Statement Date: May 27, 2010

Billing Information for service address: 15600 HARRISON ST, STL2, OMAHA NE

Billing Period From 4-29-2010 To 5-27-2010 @28 Days

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	Sub-Total Amount per Rate
SL61	61211	218	\$17.03	3,712.54			
SL61					0.00	3,712.54	\$3,916.73

Royal Lawns Inc.

20920 Corral Rd.
Elkhorn, NE 68022

Invoice

Date	Invoice #
6/2/2010	536

Bill To

Rick Hansen
(S.I.D. Chairman)
15831 Josephine St.
Omaha Ne. 68136

P.O. No.	Terms	Due Date	Account #	Project
Millard Park	Net 30	7/2/2010	sid162	
Description	Rate	Serviced	Amount	
Mowing & Trimming	1,467.00	5/1/2010	1,467.00	
Mowing & Trimming	1,467.00	5/8/2010	1,467.00	
Mowing & Trimming	1,467.00	5/14/2010	1,467.00	
Mowing & Trimming	1,467.00	5/23/2010	1,467.00	
Mowing & Trimming	1,467.00	5/29/2010	1,467.00	
Mowing & Trimming	1,467.00	6/6/2010	1,467.00	
pick up trash	46.00	5/1/2010	46.00	
pick up trash	46.00	5/8/2010	46.00	
pick up trash	46.00	5/29/2010	46.00	
Spraying of Thistles 8 hr	360.00	5/17/2010	360.00	
Total			\$9,300.00	

hgm
ASSOCIATES INC.

*** INVOICE ***

SID No. 162
Millard Park Subdivision
c/o Kristi Bland
11605 Arbor St. Suite 104
Omaha, NE 68144

DATE : 5/25/2010
CLIENT NO. : 7241
INVOICE NO. : 702310-1
SID No. 162

Progress billing for professional engineering services for the Millard Park pavement repair 2010 as per agreement; through 05/15/10.

	CURRENT HOURS	RATE	CURRENT PERIOD	BILLED TO DATE
Senior Project Engineer	6.50	135.72 \$	882.18	
Senior Project Engineer	1.50	139.17	208.76	
Design Engineer	56.50	71.31	4,029.02	
Design Engineer	26.25	72.84	1,912.05	
Engineering Technician II	14.50	69.30	1,004.85	
		\$	8,036.85	8,036.85
		Total Amount Billed	\$	8,036.85
		Less Previous Invoices		0.00
		Current Amount Due	\$	8,036.85



***** INVOICE *****

SID No. 162
Millard Park Subdivision
c/o Kristi Bland
11605 Arbor St. Suite 104
Omaha, NE 68144

DATE : 6/7/2010
CLIENT NO. : 7241
INVOICE NO. : 70497-5
SID No. 162

Progress billing for engineering services for the Millard Park Subdivision as per agreement; from 02/01/10 through 05/31/10.

	HOURS	RATE	EXTENSION
001: Board Meetings			
Senior Project Engineer	3.50	135.72	\$ 475.02
Design Engineer	10.50	71.31	748.76
			<u>\$ 1,223.78</u>
002: Misc			
Senior Project Engineer	8.50	135.72	\$ 1,153.62
Design Engineer	36.00	71.31	2,567.16
Engineering Technician II	9.50	69.30	658.35
			<u>\$ 4,379.13</u>

Current Amount Due \$ 5,602.91

RONALD W. HUNTER

Attorney at Law
11605 Arbor Street, Suite 104
Omaha, NE 68144

e-mail: rwhre@hunterlaw.omhcoxmail.com

Telephone: (402) 397-6965

Fax: (402) 397-0607

June 23, 2010

Sanitary and Improvement District No. 162
c/o 11605 Arbor Street, Suite 104
Omaha, NE 68144

Re: Sanitary and Improvement District No. 162

=====

Reimbursement for

\$108.95

RONALD W. HUNTER

Attorney at Law

11605 Arbor Street, Suite 104

Omaha, NE 68144

e-mail: rwhre@hunterlaw.omhcoxmail.com

Telephone: (402) 397-6965

Fax: (402) 397-0607

June 23, 2010

Sanitary and Improvement District No. 162
c/o 11605 Arbor Street, Suite 104
Omaha, NE 68144

Re: Sanitary and Improvement District No. 162

=====

For legal services performed re: general services from 05-20-10
through 06-23-10.

(See Attached Schedule of Services)

15.80 hours x \$150.00 per hour = \$2,370.00

TOTAL AMOUNT DUE= \$2,370.00

SCHEDULE OF SERVICES FOR SID 162

05/20/10	Prepared for and attended Board of Trustees meeting.	1.50
05/21/10	Mailed executed minutes to Sarpy County and Ameritas.	0.40
06/01/10	Wrote letter to Rich James depositing three MUD refund checks.	0.40
06/03/10	Preparation of notice to the County Clerk, the Papillion Times, all of the Trustees, and others of the next meeting of the Board of Trustees.	1.50
06/09/10	Prepared minutes, supporting documents and warrants of last meeting. Spread warrants.	1.80
06/14/10	Final review of minutes, supporting documents and warrants of last meeting. Mailed minutes to accountants and Chairman.	0.80
06/21/10	Reviewed files regarding Temporary Use Permits. Emailed information to ChorePro.	4.80
06/22/10	Wrote and mailed letters to various homeowners regarding expired TUP. Mailed executed minutes of the last meeting to Sarpy County and Ameritas.	3.50
06/23/10	Prepared Agenda for next meeting of the Board of Trustees.	<u>1.10</u>
	Total	<u>15.80</u>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SID 162 WARRANTS JULY 1, 2009 - JUNE 30, 2010														
2															
3	DATE	WARR #	PUB FEES	ACCT/AUDIT	LEGAL	ENGRG	REP/MAINT	INSURANCE	SIGNS	UTILITIES	SNOW	MISC	ST. CLEA	CONSTR	
4	**	**	**	**	**	**	**	**	**	**	**	**	**	**	
5	BUDGET		500.00	7,900.00	25,000.00	25,000.00	400,000.00	4,000.00	2,000.00	46,000.00	8,500.00	1,000.00	1,000.00		
6	**	**	**	**	**	**	**	**	**	**	**	**	**	**	
7	7-22-2009	5386	210.72												
8	7-22-2009	5387								3,745.48					
9	7-22-2009	5388					11,790.00								
10	7-22-2009	5389					1,330.00								
11	7-22-2009	5390					9,390.09								
12	7-22-2009	5391					4,564.92								
13	7-22-2009	5392			4,068.60										
14	8-20-2009	5393	10.72												
15	8-20-2009	5394								3,751.41					
16	8-20-2009	5395					5,868.00								
17	8-20-2009	5396					48,950.24								
18	8-20-2009	5397					57,613.70								
19	9-3-2009	5398	132.36												
20	9-3-2009	5399								3,759.32					
21	10-8-2009	5400	70.53												
22	10-8-2009	5401								3,769.21					
23	10-8-2009	5402		4,900.00											
24	10-8-2009	5403					7,198.00								
25	10-8-2009	5404					4,551.00								
26	10-8-2009	5405						200.00							
27	10-8-2009	5406						2,231.00							
28	10-8-2009	5407							79.13						
29	10-8-2009	5408					1,490.53								
30	10-8-2009	5409					13,135.93								
31	10-8-2009	5410					77,736.36								
32	10-8-2009	5411					44,175.06								
33	10-8-2009	5412					59,762.80								
34	10-8-2009	5413			6,737.62										
35	11-18-2009	5414	10.73												
36	11-18-2009	5415								3,785.03					
37	11-18-2009	5416		625.00											
38	11-18-2009	5417					4,404.00								
39	11-18-2009	5418					20,964.97								
40	11-18-2009	5419			2,325.00										
41	11-18-2009	5420													
42	12-17-2009	5421	10.73											500.00	
43	12-17-2009	5422								3,790.97					
44	12-17-2009	5423					29,154.82								
45	12-17-2009	5424					320.00								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
46	12-17-2009	5425					9,386.79								
47	12-17-2009	5426				1,245.00									
48	1-14-2010	5427		10.73											
49	1-14-2010	5428									3,800.86				
50	1-14-2010	5429						5,000.00							
51	1-14-2010	5430						2,367.67							
52	1-14-2010	5431						46.00				3,430.00			
53	1-14-2010	5432				915.00									
54	3-3-2010	5433		10.73											
55	3-3-2010	5434									5,000.00				
56	3-3-2010	5435									2,829.40				
57	3-3-2010	5436							1,315.00						
58	3-3-2010	5437										4,165.00			
59	3-3-2010	5438					2,298.62								
60	3-3-2010	5439				1,665.00									
61	4-20-2010	5440		10.73											
62	4-20-2010	5441									3,916.73				
63	4-20-2010	5442	*					780.00							
64	4-20-2010	5443													
65	4-20-2010	5444				1,215.00								1,080.00	
66	4-20-2010	5445						2,800.00							
67	5-20-2010	5446		455.94											
68	5-20-2010	5447									3,916.73				
69	5-20-2010	5448	*					5,701.00							
70	5-20-2010	5449								195.18					
71	5-20-2010	5450						9,448.69							
72	5-20-2010	5451				1,635.00									
73	5-20-2010	5452													500.00
74	6-24-2010	5453		10.73											
75	6-24-2010	5454									3916.73				
76	6-24-2010	5455	*					9,300.00							
77	6-24-2010	5456					8036.85								
78	6-24-2010	5457					5602.91								
79	6-24-2010	5458				2,478.95									
80															
81															
82															
83															
84															
85															
86															
87															
88	TOTAL			944.65	5,525.00	22,285.17	120,007.95	343,161.00	3,746.00	274.31	45,981.87	7,595.00	0.00	1,080.00	1,000.00
89	BALANCE			(444.65)	2,375.00	2,714.83	(95,007.95)	56,839.00	254.00	1,725.69	18.13	905.00	1,000.00	(80.00)	

HGM ASSOCIATES, INC.

ENGINEERING PROJECTS
STATUS REPORT

MILLARD PARK
SID No. 162

BOARD MEETING 6/24/2010

MILLARD PARK PAVEMENT REPAIR 2010

- We are continuing inspection of the paving and work is progressing well. Swain Construction is at about 35% completion now, after two weeks of work and the project is staying on schedule. No resident complaints have come, and everyone we have spoken to seems pleased to see the work being done. Weekly Construction reports are attached.
- We will be meeting with Swain Construction next week to address the settlement issue for the sidewalk on Harrison Street.

NORTH CHANNEL

- Linhart Construction has provided the attached fee proposal to repair the damage to the Harrison St Culvert pavers. Also, attached is a copy of the drawing with the revisions recommended by the paver manufacturer, Pavestone.
- We have contacted Nebraska Welding regarding costs and feasibility for putting a larger grate in the stilling basin. A response has not yet been received.
- There is an area inlet east of the middle beehive inlet structure which has erosion around it.
- HGM has surveyed the north channel from Harrison to Gertrude and are looking at ways to address the erosion issues in the channel.

MISCELLANEOUS ACTIVITY / RESIDENT ISSUES

- The City of Omaha is doing final review of the plans for the sanitary sewer crossing on Mission Creek, and has informed us they expect to advertise the project for bids in the next 2-3 weeks. The City has requested a letter from the SID indicating that the SID would allow access to the site for this project on the SID Outlot.

- A resident contacted Sarpy County which forwarded the information on to us on 6/21/2010 concerning a storm sewer inlet backup on Josephine Street between 159th & 160th. HGM investigated the (Pictures are attached.) This is going to need to be pumped out and the trash and blockage removed.

The fort in question here was built for my two kids, who are 10 and 12 years old. It is just a fun place for them to sit and enjoy the outdoors. The fort is built onto two trees, and has two supports which sit on a concrete block. It is very well built, and will not fall down. It is in an area where it is highly unlikely that a lot of kids will bother it, because it can hardly be seen when there are leaves on the trees. It is only 5 feet off the ground, so I foresee no serious injuries ever happening here. If it would make a difference, I will put a railing on the front side to further prevent any injuries.

It was just made for some kids to have a little fun, and I hope you see it that way, too.

Scott Wagner
16314 Olive Cir,
614-5109

Thank you for your consideration ☺
Scott Wagner
Karen Wagner

APPLICATION INSTRUCTIONS FOR A TEMPORARY USE PERMIT

The following instructions are for person or persons who are requesting a Temporary Use Permit. Temporary Use Permits are required for all encroachments on Common Area property owned by SID 162, which includes but is not limited to the following: flower gardens, vegetable gardens, bird houses, bird feeders, flag poles, swing sets, horseshoe pits and stakes, picnic tables, burms, landscape stones and rocks, farm machinery, ornamental lights, benches, and trampolines.

All Applications for Temporary Use Permits will be reviewed by the Board of Trustees or SID 162.

1. You will need the following information to complete the Temporary Use Permit:
 - A: A detailed description of the encroachment, including the dimensions of the encroachment and which shows the platted lots the encroachment abuts.
 - B: Any other information requested by the Board of Trustees which it deems necessary to evaluate the Application For A Temporary Use Permit.
2. After you have completed the Application For A Temporary Use Permit, return it to SID 162 at 11605 Arbor Street, Suite 104, Omaha, NE 68144. In order for the application to be considered for approval at a Board of Trustees meeting, the application must be received at least five (5) calendar days prior to the scheduled monthly meeting. Please contact Kristi Bland at Ronald W. Hunter's office at 402-397-6965 for meeting times and deadlines for applications.
3. The Board of Trustees will review the application, and may, in its sole and absolute discretion, approve, approve with conditions, deny or table the issuance of a Temporary Use Permit.
4. If a Temporary Use Permit is granted by SID 162, the Permit will be for a period of two (2) years.
5. If a Temporary Use Permit is granted, the maintenance and upkeep of the encroachment shall be the sole responsibility and cost of the person or persons to whom the Temporary Use Permit is granted.
6. If the encroachment is not maintained, the Board of Trustees, in its sole and absolute discretion, may remove the encroachment as outlined in the Resolution adopted by the Board of Trustees of SID 162 on February 20, 2007.
7. The Board of Trustees, in its sole and absolute discretion, may revoke the Temporary Use Permit at anytime, with or without cause, and remove the encroachments, all as provided in the Resolution adopted by the Board of Trustees of SID 162 on February 20, 2007.

8. The undersigned applicant(s) agrees to hold SID 162 harmless from all liability and to reimburse SID 162 for all damages, including reasonable attorney fees, because of injuries caused directly or indirectly by said encroachment.
9. The Application For A Temporary Use Permit must be completed and approved by the Board of Trustees of SID 162 before any construction, excavation or use of the Common Area owned by SID 162.

INFORMATION TO BE PROVIDED BY APPLICANT OR APPLICANTS:

Description of proposed encroachment on common property owned by SID 162:

Tree fort (please see photos)
Approx 5' high, platform is about 5' x 10'. Has
an inclined ramp for kids to crawl up.

Applicant Information:

Name: Karen & Scott Wagner

Address: 16314 Olive Circle Omaha, NE, 68136

Phone Number: 614-5109

Property Owner Information (if different from applicant):

Name: _____

Address: _____

Phone Number: _____

The undersigned Applicant(s) hereby certify that he, she, or they have received and read Ordinance No. 22007, the Resolution adopted by the Board of Trustees of SID 162 on February 20, 2007, the Memorandum, dated February 26, 2007, and the Application For Temporary Use Permit, including the Instructions. The undersigned Applicant(s) further certify that all of the statements in the Application For A Temporary Use Permit provided by the Applicant(s) are true and correct, and acknowledge that the Applicant(s) agree that he, she, or they are bound by all of the provisions included in Ordinance No. 22007, the Resolution adopted by the Board of Trustees of SID 162 on February 20, 2007 and this Application For Temporary Use Permit.

The undersigned applicant(s) further agree to hold SID 162 harmless from all liability and to reimburse SID 162 for all damages, including reasonable attorney fees, because of injuries caused directly or indirectly by said encroachment.

Karen Wagner
Signature of Applicant

6/23/10
Date

Scott Wagner
Signature of Applicant's Spouse (if applicable)

6/23/10
Date

For Official Use Only:

Date Temporary Use Permit Received: _____

Time, Date, and location of Meeting Temporary Use Permit is to be considered:

ACTION TAKEN REGARDING APPLICATION FOR A TEMPORARY USE PERMIT

For Official Use Only:

Applicant Information:

Name: _____

Address: _____

Phone Number: _____

Property Owner Information (if different from applicant):

Name: _____

Address: _____

Phone Number: _____

APPLICATION APPROVED: _____ **DATE:** _____

CONDITIONS OF APPROVAL:

APPLICATION DENIED: _____ **DATE:** _____

REASON FOR DENIAL:

Signature of SID 162 Board member:

DATE WRITTEN APPROVAL OR DENIAL WAS SENT TO APPLICANT: _____
EXPIRATION DATE: _____ **RENEW BY DATE:** _____

Bill J. Glismann

From: Kevin Moline [moline@linhartconstruction.com]
Sent: Thursday, June 24, 2010 2:17 PM
To: Bill J. Glismann
Cc: Dave R. Harnisch
Subject: SID 162 Breakdown - Millard Park North Culvert

Bill,

Here is the breakout for the additional work required on the SID 162 Culvert Repairs:

Materials:

- 1) Replacement Ground Stabilization Fabric - \$150.00
- 2) Rebar Shear Pins - \$250.00
- 3) Dirt Import for Washout & Refill Cores (2 Loads) - \$200.00
- 4) Grout/Concrete for Interlocking Block - \$426.00
- 5) Seeding & Erosion Mat - \$446.00
- 6) Tax On Materials - \$110.00

Labor & Equipment:

- 7) Labor (5 Guys X 8 Hrs X 3 Days) – 120 MHS x \$35.00/MH - \$4,200.00
- 8) Equipment (Skidloader & Mini Excavator) – 2 Pcs X \$45/hr X 16 hrs = \$1,440.00

Since this is reconstruction work and some of this may fall under maintenance, the estimated costs on materials above are costs without markup, also we offered a reduction in the cost per man hour from a standard bid unit price of \$55.00/mhr to \$35.00/mhr to help in keeping the costs lower on this.

Please review and let me know if you have any questions or if you would like to get this work scheduled.

Thank you,

Kevin Moline
Linhart Construction, Inc.
4949 South 66th Plaza
Omaha, Ne 68117

P: 402-339-6748

M: 402-216-1997

F: 402-339-7522

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6/24/2010



