

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 12:00 p.m. on 7th day of July, 2011 at 11605 Arbor Street, Suite 104, Omaha, Nebraska. Present were the following Trustees: Richard L. Hansen, Wes Lyons, Jim Nichols, Nancy Wackerhagen, and Jay Graham. Absent were the following Trustees: none. Present by invitation were Ronald W. Hunter, attorney for the District; Kristi Weispfenning, his assistant; and Bill Glismann, of HGM Associates, Inc. Notice was given in advance thereof by publication in the Papillion Times on June 29, 2011, 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 from the engineers. Mr. Glismann stated he received a call from Gerry Bowen of the Papio NRD and was informed that the NRD did not have the necessary funding to participate in the Mission Creek Restoration Project during the fiscal year ending June 30, 2012. After a lengthy discussion, the Trustees agreed to lay this project off until the next fiscal year.

Mr. Glismann stated the North Channel repairs are going as planned and should be completed in approximately three weeks. He also stated that many of the trees can be saved.

Mr. Glismann stated he has contacted Scholl Excavating regarding the minor pavement repairs needed within the District. Mr. Glissman stated that Scholl Excavating could complete the paving repairs but could not perform the crack sealing at this time. The Trustees instructed Mr. Glismann to obtain bids from other companies for both the paving and crack sealing and also bids for just crack sealing to be presented at the next meeting of the Board of Trustees.

The Chairman stated the next order of business was a discussion regarding property owner questions or concerns. The Chairman stated that the sign at 157th and Gertrude still needs repaired and there is a stop sign which needs repaired at 161st and Timberlane Drive. Ms. Weispfenning was instructed to contact ChorePro regarding the sign at 157th and to contact Signature signs regarding the stop sign at 161st and Timberlane Drive.

The Chairman also stated that there is a lot of debris on Outlot 9 behind 16538 Timberlane Drive. The Trustees agreed that Mr. Hunter shall write the owner a letter instructing them to remove the debris from the Outlot.

Trustee Wackerhagen stated that there are three dead trees located near the channel behind 16313 Josephine Street which could possibly fall on the walking trail. The Trustees instructed Ms. Weispfenning to contact Royal Lawns for a quote to remove these trees.

Ms. Weispfenning presented an estimate in the amount of \$2,784.00 from ChorePro for repairing the damage to the playground caused by a snow plow this past winter. The Trustees instructed Ms. Weispfenning to request an estimate from Royal Lawns for a quote.

The Chairman stated the next order of business was an Arrangement Letter, dated June 3, 2011, from Infinity CPA Group, LLC to audit the District's financial statements for Fiscal Year ending June 30, 2011 and preparing the District's budget for 2011-2012 budget season at a cost not to exceed \$5,185.00. After a full and complete discussion, the following Resolution was proposed by Trustee Wackerhagen and seconded by Trustee Nichols, to-wit:

RESOLVED, that the Board of Trustees of SID 162 hereby approve and accept an Arrangement Letter, dated June 3, 2011, from Infinity CPA Group, LLC to audit the District's financial statements for Fiscal Year ending June 30, 2011 and preparing the District's budget for 2011-2012 budget season at a cost not to exceed \$5,185.00 and the Chairman is hereby authorized and directed to execute said Arrangement Letter in behalf of the District.

On the foregoing Resolution, the following Trustees voted "aye": Trustees Hansen, Lyons, Wackerhagen, Nichols, and Graham; 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 Lot 488 in Millard Park which is not being maintained. Trustee Graham stated that the lawn has been mowed.

The Chairman stated the next order of business was to discuss the upcoming budget details. Ms. Weispfenning presented a detailed list of all the District's expenditures for the fiscal year ending June 30, 2011. In reviewing the expenditures from the fiscal year ending June 30, 2011, the Trustees agreed to eliminate the following categories: Bookkeeping, Chairman and Clerk Bonds, Snow Removal, Street Sweeping, signs and "Miscellaneous. The following are the basic budget details at this time: \$5,500.00 for Accounting; \$1,000.00 for publication; \$25,000.00 for legal fees; \$75,000.00 for engineering fees; \$4,000.00 for insurance; \$250,000.00 for repairs and maintenance; \$55,000.00 for green area maintenance; and \$50,000.00 for utilities.

The following are reporting items for the Trustees' information and required no action: general ledger balances from Sarpy County as of May, 2011 and Preliminary Values for SID 162 totaling \$136,610,166.

The Trustees agreed that the next Board of Trustees meeting shall be held at 12:00 p.m. on August 2, 2011 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 Nichols and seconded by Trustee Lyons 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. 5521 through General Fund Warrant No. 5525 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 July 7, 2014, 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. 5521 in the amount of \$10.73 made payable to WORLD HERALD MEDIA GROUP, per Customer No. 154004, Order No. 0001394294-0, attached.

WARRANT NO. 5522 in the amount of \$7,861.95 made payable to O.P.P.D., per Account No. 4393100041, dated 05/27/11 and 06/29/11, attached.

WARRANT NO. 5523 in the amount of

\$10,168.00 made payable to ROYAL LAWNS, INC., per Invoice No. 669, attached.

WARRANT NO. 5524 in the amount of \$18,757.38 made payable to HGM ASSOCIATES, INC., per Client No. 7241, Invoice No. 703510-3, attached.

WARRANT NO. 5525 in the amount of \$5,822.01 made payable to RONALD W. HUNTER, per Statements dated 07/05/11 and 07/06/11, 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": Trustees Hansen, Lyons, Wackerhagen, Nichols, and Graham; 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

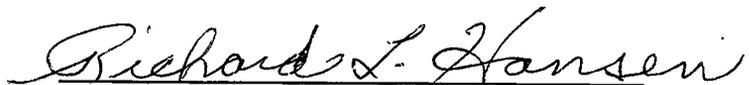
JIM NICHOLS, Trustee

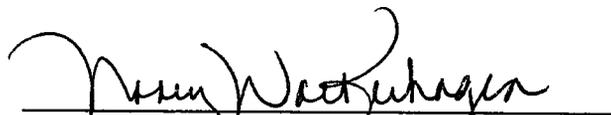
JAY GRAHAM, Trustee

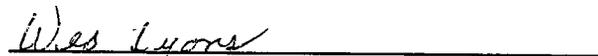
ACKNOWLEDGMENT OF RECEIPT
OF
NOTICE OF MEETING

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 12:00 p.m. on July 7, 2011 at 11605 Arbor Street, Suite 104, Omaha, Nebraska.

DATED this 7th day of July, 2011.


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.

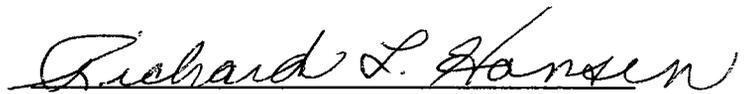
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review 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 7th day of July, 2011.


Chairman


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 Kirk Hoffman 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, June 29, 2011 Papillion Times

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

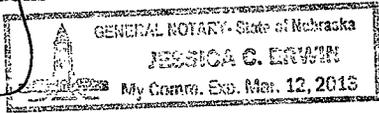
Shon Barenklau OR Kirk Hoffman
Publisher Business Manager

RONALD W. HUNTER
Attorney at Law
11605 Arbor Street, Suite 104
Omaha, NE 68144

NOTICE OF MEETING
Sanitary and Improvement District
No. 162 of Sarpy County, Nebraska

Today's Date 06-28-2011
Signed in my presence and sworn to before me:

Notary Public



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 12:00 p.m. on Thursday, July 7, 2011 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 the 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.
1394294: 6/29

Printer's Fee \$ 10.73
Customer Number: 154004
Order Number: 0001394294

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
Jay Graham, Trustee
Wes Lyons, Trustee
Jim Nichols, Trustee

Meeting held at 1200 p.m. on July 7, 2011 at 11605 Arbor Street, Suite 104, Omaha, Nebraska.

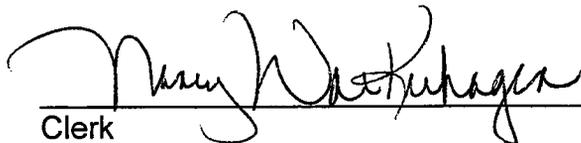
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1. Call meeting to order and roll call.
 2. The Chairman to state to all in attendance that a current copy of the Nebraska Open Meetings Act is available for review and indicate the location of such copy in the room where the meeting is being held.
 3. Update from engineers.
 4. Property owner questions or concerns.
 5. An arrangement letter, dated June 3, 2011, from Infinity CPA Group, LLC to audit the District's financial statements for Fiscal Year ending June 30, 2011 and preparing the District's budget for 2011-2012 budget season at a cost not to exceed \$5,185.00.
 6. A discussion regarding Lot 488 Millard Park which is not being maintained.
 7. Discuss upcoming budget details.
 8. The following are reporting items for the Trustees' information and required no action: general ledger balances from Sarpy County as of May, 2011 and Preliminary Values for SID 162 totaling \$136,610,166.
 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. 0001394294-01

B.	O.P.P.D.		
	Account No. 4393100041		
	Dated 05/27/11	3,930.52	
	Dated 06/29/11	<u>3,931.43</u>	7,861.95
C.	Royal Lawns, Inc.		
	Invoice No. 669		10,168.00
D.	HGM Associates, Inc.		
	Client No. 7241, Invoice No. 703510-3		18,757.38
E.	Ronald W. Hunter		
	Statement dated 07/06 /11	2,581.41	
	Statement dated 07/05/11	<u>3,303.60</u>	5,822.01

*** 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



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

PHONE: 402.933.5230
FAX: 402.933.6783

June 3, 2011

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, 2011 financial statements and compile your June 30, 2012 budget.

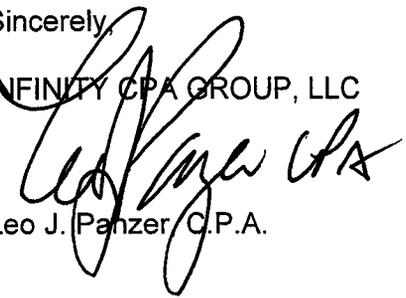
Enclosed is a copy of our arrangement letter for the June 30, 2011, year-end audit for Sanitary and Improvement District No. 162.

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.P.A.

LJP/rrr
Enclosure
cc: Richard Hansen



INFINITY
CPA GROUP, LLC

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

June 3, 2011

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, 2011. 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, 2011. 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 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 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.

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.

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 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.

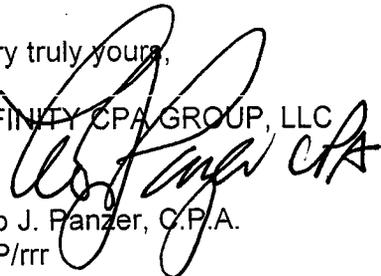
The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Nebraska Department of Revenue. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact 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, 2011 and to issue our reports no later than December 15, 2011. 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 \$5,185.00. 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. This fee will not increase for the next three years.

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/rrr

Enclosure

cc: Ronald W. Hunter

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

Chairman signature: _____ Date: _____

Kristi Weispfenning

From: <jaygraham1@vzw.blackberry.net>
Date: Thursday, June 23, 2011 10:54 AM
To: "Nancy Wackerhagen" <Nancyandfredw@cox.net>; "Jay Graham" <jay.m.graham@hp.com>; <jcnman@aol.com>; <rickwood@cox.net>; <wekelyons@cox.net>
Cc: <rwhre@hunterlaw.omhcoxmail.com>
Subject: Re: Homeowner Concern - SID 162
 Thanks for looking that up Nancy.

Jay

Sent from my Verizon Wireless BlackBerry

From: "Nancy Wackerhagen" <Nancyandfredw@cox.net>
Date: Thu, 23 Jun 2011 07:50:00 -0500
To: Graham, Jay M \ (Controllership Finance) <jay.m.graham@hp.com>; <jaygraham1@vzw.blackberry.net>; <jcnman@aol.com>; <rickwood@cox.net>; <wekelyons@cox.net>
Cc: <rwhre@hunterlaw.omhcoxmail.com>
Subject: Re: Homeowner Concern - SID 162

Here's some information that I found out about this property-

It is listed as Lot #488 Millard Park
 Owners are: Darren J & Shannon M Abboud
 Financing is with Wells Fargo-#770796559
 Did NOT see where it shows that this is in Foreclosure-only second half of property taxes are due otherwise, appears to be paid up.

Maybe the owners just moved out and it's in a transition phase until someone else (possibly renters) move in. We had a similar issue with a house down the street from us and fortunately were able to track down the owners in California, called them and complained about the state of the house and yard. Shortly thereafter, we were pleasantly surprised to see that they addressed the problems so, maybe that might be a route we can take with this property as well.

Nancy

----- Original Message -----

From: Graham, Jay M (Controllership Finance)
To: jaygraham1@vzw.blackberry.net ; jcnman@aol.com ; nancyandfredw@cox.net ; rickwood@cox.net ; wekelyons@cox.net
Cc: rwhre@hunterlaw.omhcoxmail.com
Sent: Wednesday, June 22, 2011 7:30 AM
Subject: Homeowner Concern - SID 162

Dear SID Members --

This house at the corner of 156th and Timberlane appears to be empty. This is across the street (north side) from the corner lot home I was worried about a year ago. This is a new issue. The family living there moved out a couple weeks ago, but we did not see the house listed for sale. The homeowners left a considerable amount of materials behind, there is no lock box on the door (that I can see) and no one is tending the yard.

I fear this may have been a foreclosure or similar, in which case no yard care would be likely if this is tied up in court. At least not without some level of intervention on our part to understand who owns the real estate.

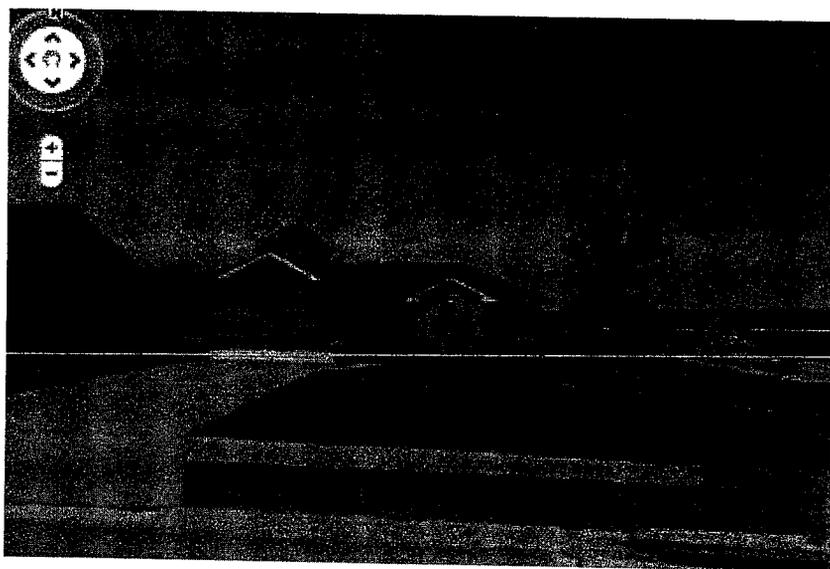
When we meet next, would like to discuss if we have to employ the county to mow the yard, or just how that works, including if our lawn mowing contractor could be employed, at least where the house borders the street on both sides. Also want to touch on my communication with Sarpy County Sherriff about vandalism concerns. This house may not sell for a long time even after clearing the courts, it is the closest house in the entire development to the RR tracks, just a few feet outside the back yard, and right where the crossing gates come down. They get full blast train whistles from both directions.

Would like to add this to the Homeowner Concern list for the next meeting. If I see someone move in, we can cross this off the list, if it is still empty, we can discuss briefly.

Thanks,

15604 Timberlane Drive

[http://www.realtor.com/property-detail/15604-Timberlane-Dr Omaha NE 68136 f11be205?source=hp](http://www.realtor.com/property-detail/15604-Timberlane-Dr_Omaha_NE_68136_f11be205?source=hp)



Jay M Graham

The message was checked by ESET NOD32 Antivirus.

<http://www.eset.com>

BOLD IS BUDGETED AMOUNT AND NON-BOLD IS YEAR TO DATE (GF)

\$ 1,000.00 for publication

659.80

\$ 340.20

\$4,900.00 for accounting

5,030.00

(\$ 130.00)

Total taxes Collected: \$300,997.00

Total expenditures in Budget: \$426,400.00

Total Expenditures To Date: 303,543.19

Total \$122,856.81

\$3,000.00 for bookkeeping (*No bookkeeping fees*)

\$500.00 for Chairman and Clerk Bonds (*This is included in insurance*)

\$25,000.00 for legal

15,631.57

\$9,368.43

\$75,000.00 for engineering

70,784.43

\$4,215.57

\$4,000.00 for insurance

3,674.00

\$ 326.00

\$1,000.00 for Miscellaneous

\$250,000.00 for repairs and maintenance

116,128.81

\$133,871.19

\$48,475.00 for Green Area Maintenance (*included in repairs and maintenance*)

\$8,500.00 for snow removal (*included in green area maintenance*)

\$1,500.00 Street Sweeping (*included in repairs and maintenance*)

1,080.00

\$2,000.00 Signs (*included in repairs and maintenance*)

\$50,000.00 for Utilities

43,159.58

\$ 6,840.42

Register Report
7/1/2010 Through 6/1/2011

7/7/2011

Page 1

Date	Account	Num	Description	Memo	Category	Clr	Amount
EXPENSES							
Accounting Fees							
9/8/2010	162 GF	5474	Infinity CPA Group...		Accounting Fees		-4,900.00
3/31/2011	162 GF	5509	Infinity CPA Group...		Accounting Fees		-130.00
TOTAL Accounting Fees							-5,030.00
Attorney Fees							
7/21/2010	162 GF	5466	Ronald W. Hunter		Attorney Fees		-1,530.00
9/8/2010	162 GF	5475	Ronald W. Hunter		Attorney Fees		-236.98
10/12/2010	162 GF	5483	Ronald W. Hunter		Attorney Fees		-4,694.59
11/9/2010	162 GF	5489	Ronald W. Hunter		Attorney Fees		-810.00
12/14/2010	162 GF	5494	Ronald W. Hunter		Attorney Fees		-1,365.00
2/24/2011	162 GF	5504	Ronald W. Hunter		Attorney Fees		-2,810.00
3/31/2011	162 GF	5510	Ronald W. Hunter		Attorney Fees		-1,125.00
5/3/2011	162 GF	5514	Ronald W. Hunter		Attorney Fees		-1,020.00
6/1/2011	162 GF	5519	Ronald W. Hunter		Attorney Fees		-2,040.00
TOTAL Attorney Fees							-15,631.57
Engineering Fees							
8/24/2010	162 GF	5470	HGM Associates, I...		Engineering Fees		-28,110.75
9/8/2010	162 GF	5473	HGM Associates, I...		Engineering Fees		-2,178.18
10/12/2010	162 GF	5478	HGM Associates, I...		Engineering Fees		-855.72
11/9/2010	162 GF	5487	HGM Associates, I...		Engineering Fees		-2,096.75
2/24/2011	162 GF	5502	HGM Associates, I...		Engineering Fees		-663.65
3/31/2011	162 GF	5508	HGM Associates, I...		Engineering Fees		-27,116.72
6/1/2011	162 GF	5518	HGM Associates, I...		Engineering Fees		-9,762.66
TOTAL Engineering Fees							-70,784.43
Green Area Maintenance							
7/21/2010	162 GF	5461	Royal Lawns, Inc.		Green Area Mai...		-6,701.00
8/24/2010	162 GF	5468	Royal Lawns, Inc.		Green Area Mai...		-7,473.00
10/12/2010	162 GF	5482	Royal Lawns, Inc.		Green Area Mai...		-12,796.00
12/14/2010	162 GF	5493	Royal Lawns, Inc.		Green Area Mai...		-4,175.00
1/19/2011	162 GF	5498	Royal Lawns, Inc.		Green Area Mai...		-2,496.00
2/24/2011	162 GF	5501	Royal Lawns, Inc.		Green Area Mai...		-2,428.00
3/31/2011	162 GF	5507	Royal Lawns, Inc.		Green Area Mai...		-1,332.00
6/1/2011	162 GF	5517	Royal Lawns, Inc.		Green Area Mai...		-11,074.00
TOTAL Green Area Maintenance							-48,475.00
Insurance							
7/21/2010	162 GF	5462	N.P. Dodge Insura...		Insurance		-2,231.00
8/24/2010	162 GF	5469	N.P. Dodge Insura...		Insurance		-200.00
2/24/2011	162 GF	5503	N.P. Dodge Insura...		Insurance		-1,243.00
TOTAL Insurance							-3,674.00
Publication Fees							
7/21/2010	162 GF	5459	World Herald Med...		Publication Fees		-10.73
10/12/2010	162 GF	5476	World Herald Med...		Publication Fees		-10.73
11/9/2010	162 GF	5485	World Herald Med...		Publication Fees		-10.73
12/14/2010	162 GF	5491	World Herald Med...		Publication Fees		-10.31
1/19/2011	162 GF	5496	World Herald Med...		Publication Fees		-10.73

Register Report
7/1/2010 Through 6/1/2011

7/7/2011

Page 2

Date	Account	Num	Description	Memo	Category	Clr	Amount
2/24/2011	162 GF	5499	World Herald Med...		Publication Fees		-10.73
3/31/2011	162 GF	5505	World Herald Med...		Publication Fees		-10.73
5/3/2011	162 GF	5511	World Herald Med...		Publication Fees		-10.73
6/1/2011	162 GF	5515	World Herald Med...		Publication Fees		-574.38
TOTAL Publication Fees							-659.80
Repairs And Maintenance							
7/21/2010	162 GF	5463	Knight Enterprises...		Repairs And Ma...		-423.51
7/21/2010	162 GF	5464	Riley Plumbing, Inc.		Repairs And Ma...		-375.00
10/12/2010	162 GF	5479	ChorePro		Repairs And Ma...		-214.11
10/12/2010	162 GF	5480	Nebraska Welding...		Repairs And Ma...		-3,538.00
10/12/2010	162 GF	5481	Hiderbrand Constr...		Repairs And Ma...		-2,050.00
10/12/2010	162 GF	5484	Gary And Kathy H...		Repairs And Ma...		-300.56
SUBTOTAL Repairs And Maintenance							-6,901.18
North Channel Repair							
11/9/2010	162 GF	5488	Linhart Constructi...		Repairs And Ma...		-7,222.00
TOTAL North Channel Repair							-7,222.00
Paving Repair							
7/21/2010	162 GF	5465	Swain Construction		Repairs And Ma...		-93,181.04
8/24/2010	162 GF	5471	Swain Construction		Repairs And Ma...		-7,744.59
TOTAL Paving Repair							-100,925.63
street Sweeping							
5/3/2011	162 GF	5513	Clean Sweep Co...		Repairs And Ma...		-1,080.00
TOTAL street Sweeping							-1,080.00
TOTAL Repairs And Maintenance							-116,128.81
Utilities							
7/21/2010	162 GF	5460	OPPD		Utilities		-3,916.73
8/24/2010	162 GF	5467	OPPD		Utilities		-3,916.73
9/8/2010	162 GF	5472	OPPD		Utilities		-3,916.73
10/12/2010	162 GF	5477	OPPD		Utilities		-3,916.73
11/9/2010	162 GF	5486	OPPD		Utilities		-3,916.73
12/14/2010	162 GF	5492	OPPD		Utilities		-3,916.73
1/19/2011	162 GF	5497	OPPD		Utilities		-3,916.73
2/24/2011	162 GF	5500	OPPD		Utilities		-3,937.79
3/31/2011	162 GF	5506	OPPD		Utilities		-3,935.58
5/3/2011	162 GF	5512	OPPD		Utilities		-3,936.80
6/1/2011	162 GF	5516	OPPD		Utilities		-3,932.30
TOTAL Utilities							-43,159.58
TOTAL EXPENSES							-303,543.19
OVERALL TOTAL							-303,543.19

Register Report
7/1/2010 Through 6/1/2011

7/7/2011

Date	Account	Num	Description	Memo	Category	Clr	Amount
BALANCE 6/30/2010							634,246.82
11/9/2010	162 BF	5490	Great Western Bank		Fiscal Agent Fee		-250.00
12/14/2010	162 BF	5495	Great Western Bank		Fiscal Agent Fee		-250.00
6/1/2011	162 BF	5520	Great Western Bank		Fiscal Agent Fee		-250.00
TOTAL 7/1/2010 - 6/1/2011							-750.00
BALANCE 6/1/2011							633,496.82

TOTAL INFLOWS 0.00

TOTAL OUTFLOWS -750.00

NET TOTAL -750.00

6/6/2011
10:03:16

**** COUNTY TREASURER GENERAL LEDGER ****
DETAIL REVENUE LISTING PER FUND
FOR: MAY 2011

PAGE: 1

FUND: 8062	SID #162 GENERAL	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	184,727.19	184,609.37
15100	- BEGINNING INVESTMENT ON HAND	0.00	0.00
BEGINNING BALANCE:		184,727.19	184,609.37
TAX RECEIPT COLLECTIONS:			
30135	- 2009 PERS PROP TAX	0.00	789.32
30136	- 2010 PERSONAL PROPERTY TAX	136.18	2,186.78
30334	- 2008 REAL ESTATE TAX	0.00	-22.77
30335	- 2009 REAL ESTATE TAX	0.00	132,478.56
30336	- 2010 REAL ESTATE TAXES	1,392.57	145,317.61
TAX RECEIPT TOTALS:		1,528.75	280,749.50
34401	- HOMESTEAD EXEMP ALLOCATION	1,034.09	5,105.29
34403	- REAL ESTATE TAX CREDIT	0.00	8,960.74
34601	- MOTOR VEHICLE PRO RATE	0.00	597.24
OTHER RECEIPT TOTALS:		1,034.09	14,663.27
60000	- DISBURSEMENTS	-38,606.83	-325,754.52
60001	- PROPERTY TAX COMMISSION	-30.58	-5,615.00
10000	ENDING CASH ON HAND	148,652.62	148,652.62
15100	ENDING INVESTMENT ON HAND	0.00	0.00
GRAND TOTALS		148,652.62	148,652.62

6/6/2011
10:03:55

**** COUNTY TREASURER GENERAL LEDGER ****
DETAIL REVENUE LISTING PER FUND
FOR: MAY 2011

PAGE: 1

FUND: 8362	SID #162 BOND	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	973,319.88	204,536.46
15100	- BEGINNING INVESTMENT ON HAND	249,874.39	429,710.36
BEGINNING BALANCE:		1,223,194.27	634,246.82
TAX RECEIPT COLLECTIONS:			
30135	- 2009 PERS PROP TAX	0.00	2,080.94
30136	- 2010 PERSONAL PROPERTY TAX	359.01	5,765.11
30334	- 2008 REAL ESTATE TAX	0.00	-56.94
30335	- 2009 REAL ESTATE TAX	0.00	349,261.80
30336	- 2010 REAL ESTATE TAXES	3,671.33	383,110.35
TAX RECEIPT TOTALS:		4,030.34	740,161.26
34401	- HOMESTEAD EXEMP ALLOCATION	2,726.24	13,459.42
34403	- REAL ESTATE TAX CREDIT	0.00	23,623.78
34601	- MOTOR VEHICLE PRO RATE	0.00	1,574.57
51001	- INTEREST ON INVESTMENTS	0.00	733.86
OTHER RECEIPT TOTALS:		2,726.24	39,391.63
60000	- DISBURSEMENTS	-235,360.00	-404,486.25
60001	- PROPERTY TAX COMMISSION	-80.61	-14,803.22
15100	- INVESTMENTS	324,933.65	145,097.68
10000	ENDING CASH ON HAND	419,702.20	419,702.20
15100	ENDING INVESTMENT ON HAND	574,808.04	-75,059.26
GRAND TOTALS		994,510.24	344,642.94

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:

2011 PRELIMINARY VALUES FOR Sid 162

REAL ESTATE	<u>135,365,202</u>
PERSONAL PROPERTY	<u>1,244,964</u>
TOTAL	<u>136,610,166</u>

ESTIMATED FRANCHISE VALUE -
(Not included in total value)

6-16-11
DATE


DAN PITTMAN
SARPY COUNTY ASSESSOR

The Omaha World-Herald Ad Order Confirmation

Ad Content

RONALD W. HUNTER
 Attorney at Law
 11605 Arbor Street, Suite 104
 Omaha, NE 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 12:00 p.m. on Thursday, July 7, 2011 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 the 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.
 1394294; 6/29

Ad Number 0001394294-01
Sales Rep. jerwin
Order Taker jerwin
Ad Type SNI Legals
Ad Size
 : 1.0 X 26 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

<u>Tear Sheets</u>	<u>Proofs</u>	<u>Blind Box</u>
0	0	
<u>Net Amount</u>		<u>Total Amount</u>
\$10.73		\$10.73

Payment Method

<u>Payment Amount</u>	<u>Amount Due</u>
\$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	6/29/2011	1	\$10.73



Account Number	Due Date	Total Amount Due
4393100041	Jun 16, 2011	\$13,873.47

Customer Name: SID 162 SARPY
Statement Date: May 27, 2011

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

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

Billing Period From **04-28-2011** To **05-27-2011** @29 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$3,712.54	\$13.07	\$3,930.52

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

Sales Tax 204.91
 Total Charges \$3,930.52
 Previous Balance 13,878.53
 Payments Received: 05/13/11 3,935.58CR
 Total Amount Due \$13,873.47
 Late Payment Charge of \$157.22 applies after due date.

2 Please return this portion with payment

May is National Electric Safety month. Please keep electrical safety in the forefront at home, work and play. See Outlets and oppd.com for more details.

Statement Date: May 27, 2011

Account Number	Due Date	Total Amount Due
4393100041	Jun 16, 2011	\$13,873.47

Late Payment Charge of \$157.22 applies after due date.

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

PO BOX 3065
OMAHA NE 68103-0065





Account Number	Due Date	Total Amount Due
4393100041	Jun 16, 2011	\$13,873.47

Customer Name: SID 162 SARPY
Statement Date: May 27, 2011

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

Billing Period From 04-28-2011 To 05-27-2011 @29 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					13.07	3,712.54	\$3,930.52



Account Number	Due Date	Total Amount Due
4393100041	Jul 19, 2011	\$13,868.10

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

Customer Name: SID 162 SARPY
Statement Date: June 29, 2011

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

Billing Period From 05-27-2011 To 06-29-2011 @ 33 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$3,712.54	\$13.93	\$3,931.43

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

Sales Tax 204.96
 Total Charges \$3,931.43
 Previous Balance 13,873.47
 Payments Received: 05/31/11 3,936.80CR
 Total Amount Due \$13,868.10
 Late Payment Charge of \$157.26 applies after due date.

2 Please return this portion with payment

Power out? Call 1-800-554-OPPDU. More details in Outlets.

Statement Date: June 29, 2011

Account Number	Due Date	Total Amount Due
4393100041	Jul 19, 2011	\$13,868.10

Late Payment Charge of \$157.26 applies after due date.

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

PO BOX 3065
OMAHA NE 68103-0065





Account Number	Due Date	Total Amount Due
4393100041	Jul 19, 2011	\$13,868.10

Customer Name: SID 162 SARPY
Statement Date: June 29, 2011

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

Billing Period From 05-27-2011 To 06-29-2011 @33 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					13.93	3,712.54	\$3,931.43



Royal Lawns Inc.
 2101 N. River Road
 Waterloo, NE. 68069

Invoice

Date	Invoice #
6/29/2011	669

Bill To

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

P.O. No.	Terms	Due Date	Account #	Project
	Due on receipt	6/29/2011	sid162	
Description	Rate	Serviced	Amount	
Mowing & Trimming	1,467.00	6/1/2011	1,467.00	
Mowing & Trimming	1,467.00	6/9/2011	1,467.00	
Mowing & Trimming	1,467.00	6/16/2011	1,467.00	
Mowing & Trimming	1,467.00	6/22/2011	1,467.00	
Mowing & Trimming	1,467.00	6/29/2011	1,467.00	
Spraying of Thistles 4hr	180.00	6/6/2011	180.00	
Spraying of Thistles 8 hr	360.00	6/17/2011	360.00	
Labor fix picnic table 2hr. +\$11.00 Material	101.00	6/13/2011	101.00	
Labor pruning of trees 12hr. 2 dump	590.00	6/17/2011	590.00	
Labor pruning of trees 20 hr. 3 dump	975.00	6/25/2011	975.00	
Entrances & Landscaped areas	227.00	6/23/2011	227.00	
Labor cleaned rocks and sand out of pits	400.00	6/18/2011	400.00	
			Total	\$10,168.00



*** INVOICE ***

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

DATE : 6/28/2011
CLIENT NO. : 7241
INVOICE NO. : 703510-3

Progress billing for professional engineering services for the Millard Park 2011 general services as per agreement; from 5/01/11 through 06/15/11.

	CURRENT HOURS	RATE	CURRENT PERIOD
Board Meetings			
Senior Project Engineer- W. Glismann	2.00	139.80	\$ 279.80
Design Engineer - D. Harnisch	5.00	73.56	367.80
			\$ <u>647.40</u>
Misc. Tasks			
Paving Repairs:			
Senior Project Engineer- W. Glismann	1.00	139.80	\$ 139.80
Design Engineer - D. Harnisch	4.50	73.56	331.02
			\$ <u>470.82</u>
Mission Creek Phase 2			
Senior Project Engineer- W. Glismann	40.00	139.80	\$ 5,592.00
Project Engineer - B. Kambel	1.00	97.02	\$ 97.02
Design Engineer - D. Harnisch	48.00	73.56	3,530.88
Land Surveyor - R. Hay	2.50	78.75	196.88
Engineering Technician II - P. Geaghan	51.50	70.80	3,646.20
Engineering Technician IV - P. Weber	2.50	49.05	122.63
			\$ <u>13,185.60</u>

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

July 6, 2011

Sanitary and Improvement District No. 162

c/o 11605 Arbor Street, Suite 104

Omaha, NE 68144

Re: Sanitary and Improvement District No. 162

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For legal services performed re: general services from 06-01-11 through 07-06-11.

(See Attached Schedule of Services)

16.30 hours x \$150.00 per hour =	\$2,445.00
Reimbursement	<u>73.41</u>

TOTAL AMOUNT DUE= \$2,518.41

SCHEDULE OF SERVICES FOR SID 162

06/01/11	Prepared for and attended Board of Trustees meeting.	3.20
06/10/11	Prepared minutes, supporting documents and warrants of last meeting. Spread warrants.	2.50
06/15/11	Reviewed Arrangement Letter from accountants.	1.10
06/20/11	Final review of minutes, supporting documents and warrants of last meeting. Mailed minutes to accountants. Prepared Resolution of Necessity for North Channel Repairs. Set up next meeting of the Board of Trustees.	3.10
06/29/11	Checked notice of meeting in the Papillion Times.	0.20
07/05/11	Reviewed minutes from July 1, 2010 through June 30, 2011 regarding budget details.	5.10
07/06/11	Prepared Agenda for next meeting of the Board of Trustees.	<u>1.10</u>
	Total	<u>16.30</u>

RONALD W. HUNTER
Attorney at Law
11605 Arbor Street, Suite 104
Omaha, NE 68144

Telephone: (402) 397-6965

Fax: (402) 397-0607

July 5, 2011

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

Re: Sanitary and Improvement District No. 162

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Legal work connected with election for the SID , i.e.
Review of letter from Sarpy County Election Commissioner,
review of election statute, preparation of letter to property
owners, meeting with Susan Stockwell at the Sarpy
County Election Office, prepared envelopes for mailing letter
and candidate forms to 690 property owners, and hand carried
letters to post office for mailing on July 1, 2011.

\$3,000.00

Reimbursement for postage on election notices
(690 x \$0.44)
Total

303.60
\$3,303.60

Chorepro

312 N 162nd Street
Omaha Ne 68118

7/3/2011

ESTIMATE

For: Ronald Hunter
SID162

Project:
Playground Edging Repair
From Snowplow damage

<u>Quantity</u>	<u>Description</u>	<u>Unit Price</u>	<u>Total</u>
12	Landscape Structure Tuff Timber Edging	102.00	1224.00
24	Tuff Timber 30 Inch spikes	10.00	240.00
24	Labor to Replace Broken Timber Edging Hourly Rate	55.00	1320.00
<hr/>			2784.00