

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 11:35 a.m. on 8th day of September, 2011 at 15831 Josephine Street, Omaha, Nebraska. Present were the following Trustees: Richard L. Hansen, Nancy Wackerhagen, Wes Lyons, and Jay Graham. Absent was the following Trustee: Jim Nichols. Present by invitation were Ronald W. Hunter, attorney for the District and Bill Glismann of HGM Associates, Inc., engineers for the District. Kristi Weispfenning, Mr. Hunter's assistant, attended via telephone conference. Notice was given in advance thereof by publication in the Papillion Times on August 31, 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 a discussion with Ryan Costanzo of Royal Lawns, Inc. Since Mr. Costanzo was not present at the meeting, the Trustees discussed the playground mulch but decided to lay the playground maintenance over until next year. The Trustees also discussed the Royal Lawns invoices regarding pruning of trees. Ms. Weispfenning stated she would e-mail Mr. Costanzo requesting a breakdown of his invoice.

The Chairman stated the next order of business was a discussion regarding property owner questions or concerns. Trustee Graham stated there is a trailer parked in a driveway which is hanging past the sidewalk. Mr. Hunter stated he should contact the Sarpy County Sheriff regarding this matter. Trustee Graham also stated some residents requested the sidewalk on 156<sup>th</sup> Street be extended between SID 162 and SID 216. The Chairman indicated this property belongs to the soccer field and the SID can not extend the sidewalk.

The Chairman stated the next order of business was an update from the engineers.

Mr. Glismann stated he received the contracts for Mission Creek and the project is expected to begin towards the middle or end of October and it is a thirty working day contract.

Mr. Glismann also stated that Marsh Concrete will begin paving repairs next week.

The Chairman stated the next order of business was a discussion regarding final payment issued to Kohl Construction for North Channel Repairs. The Chairman stated that he has expressed the concerns with the contractor. Since the work has been completed, the Chairman suggested voiding the warrant issued at a previous meeting for payment in full to Kohl Construction and reissuing a warrant in the amount of \$110,000.00. After a full and complete discussion, the following Resolution was proposed by Trustee Lyons and seconded by Trustee Graham, to-wit:

RESOLVED, WARRANT NO. 5533 in the amount of \$113,576.75 made payable to KOHL CONSTRUCTION, per Pay Estimate No. 1 and Final, North Channel Repairs is hereby voided and a new warrant shall be issued in the amount of \$110,000.00 in the payment of bills.

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

The Chairman stated that the next order of business was to discuss the Notice of Budget Hearing and Budget Summary which was published in Papillion Times, Sarpy County, Nebraska, on August 31, 2011. The Chairman stated that it was appropriate to consider the budget and discuss the proposed tax levy. After a full and complete discussion, upon motion duly made by Trustee Wackerhagen and seconded by Trustee Lyons, the following Resolutions were proposed, to-wit:

RESOLVED, that after a special public hearing called for such purpose, and after notice published at least five (5) days prior to the hearing, the Board of Trustees, the governing body of SID 162 of Sarpy County, Nebraska, has determined that the tax levy to be set for the SID's fiscal year ending June 30, 2012 shall be 80.000 cents per One Hundred Dollars (\$100) of actual valuation of the taxable property in the District (which is also .008000 of the total valuation of all taxable property in the District), which produces a different amount of taxes than the levy set by the District for its fiscal year ended June 30, 2011.

RESOLVED, that Sanitary and Improvement District No. 162 of Sarpy County, Nebraska levy and collect for the year ending June 30, 2012 total taxes of \$1,092,665 which is 80.000 cents

per One Hundred Dollars (\$100) of actual valuation of the property in the District, with \$300,483 to be credited to the General Fund of the District, which is 22.000 cents per One Hundred (\$100) of actual valuation of taxable property in the District, and \$792,182 to be credited to the Construction (Bond) Fund of the District, which is 58.000 cents per One Hundred Dollars (\$100) actual valuation of taxable property in the District.

RESOLVED FURTHER, that the Clerk, or the Chairman, or any other Trustee of this Board be and hereby is authorized and directed to sign and to deliver to the County Clerk of Sarpy County, Nebraska, a certified copy of these Resolutions and all other budget documents on or before September 20, 2011 so that said levy may be extended on the county tax rolls and to file a copy of said certificate and all other budget documents with the Auditor of Public Accounts of the State of Nebraska.

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

The following are reporting items for the Trustees' information and required no action: Sarpy County Treasurer General Ledger Balances as of August, 2011.

The Trustees agreed that the next Board of Trustees meeting shall be held on October 20, 2011 at 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 Graham 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. 5534 through General Fund Warrant No. 5539 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 September 8, 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. 5534 in the amount of \$42.90 made payable to WORLD HERALD MEDIA GROUP, per Customer No. 154004, Order No. 0001420588-01, attached.

WARRANT NO. 5535 in the amount of \$3,933.00 made payable to O.P.P.D., per Account No. 4393100041, dated 08/29/11, attached.

WARRANT NO. 5536 in the amount of \$5,185.00 made payable to INFINITY CPA GROUP, LLC, per Invoice No. 2042, attached.

WARRANT NO. 5537 in the amount of \$8,401.00 made payable to ROYAL LAWNS, INC., per Invoice No. 713, attached.

WARRANT NO. 5538 in the amount of \$89.68 made payable to SIGNATURE ADVERTISING & DISPLAY, INC., per Invoice No. 8732, attached.

WARRANT NO. 5539 in the amount of \$110,000.00 made payable to KOHL CONSTRUCTION, per Pay Estimate less retainage for North Channel Repair, 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

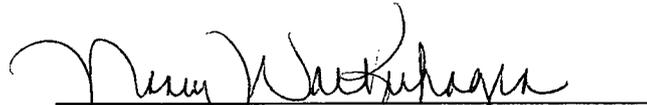
\_\_\_\_\_  
JAY GRAHAM, Trustee

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 11:35 a.m. on September 8, 2011 at 15831 Josephine Street, Omaha, Nebraska.

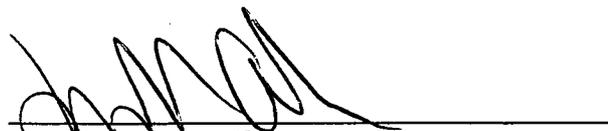
DATED this 8th day of September, 2011.

  
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.

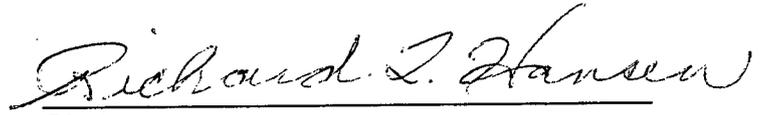
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review 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 8th day of September, 2011.

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

Meeting held at 11:35 a.m. on September 8, 2011 at 15831 Josephine Street, Omaha, Nebraska.

- 
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. Discussion with Ryan Costanzo of Royal Lawns, Inc.
  4. Property owner questions or concerns.
  5. Update from the engineers.
  6. Discussion regarding final payment issued to Kohl Construction for North Channel Repairs.
  7. Consider whether to modify or adopt the SID's budget for its fiscal year ending June 30, 2012 as published.
  8. The following are reporting items for the Trustees' information and required no action: Sarpy County Treasurer General Ledger Balances as of August, 2011.
  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. 0001420588-01 42.90

B.	O.P.P.D. Account No. 4393100041 Dated 08/29/11	3,933.00
C.	Infinity CPA Group, LLC Invoice No 2042	5,185.00
D.	Royal Lawns, Inc. Invoice No. 713	8,401.00
E.	Signature Advertising & Display, Inc. Invoice No. 8732	89.68

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

**Kristi Weispfenning**

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**From:** "Rick Hansen" <rickwood@cox.net>  
**Date:** Monday, September 05, 2011 8:41 PM  
**To:** "Bill J. Glismann" <bglismann@hgmonline.com>; "Dave R. Harnisch" <dharnisch@hgmonline.com>  
**Cc:** "Jay Graham" <Jaygraham1@vzw.blackberry.net>; "Jim Nichols" <jcnman@aol.com>; "Nancy Wackerhagen" <Nancyandfredw@cox.net>; "Wes Lyons" <wekelyons@cox.net>  
**Subject:** North channel

I received a call from our mowing contractor. It seems that the loose rocks that Wes was talking about have not been taken care of. He said that he would have to remove the loose rocks by hand and wants extra \$ to take care of them. We paid extra on the contract to have all the loose rocks covered by concrete. Thus I propose holding back at least 5 % until the rock are taken care of by hand removal off site or concreted in place on site. We have spent a lot of money on this North Channel. I am fed up with pouring money down this drain.

Rick Hansen

SID 162 Chairman



# INFINITY CPA GROUP, LLC

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

PHONE: 402.933.5230  
FAX: 402.933.6783

August 25, 2011

Mr. Ronald W. Hunter  
11605 Arbor Street, Suite 104  
Omaha, Nebraska 68144

Re: SID 162

Dear Mr. Hunter:

Enclosed are copies of the preliminary Budget, required information regarding the Lid and Levy Limit Form for Sanitary and Improvement District No. 162. If the adopted budget differs from the proposed budget, please notify this office. Please make sure copies of the budget will be distributed to the board of trustees. The supplementary budget information are included for board use only.

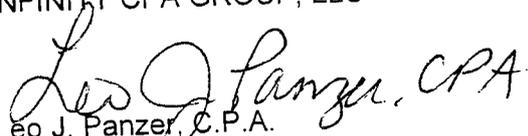
The District's budgeted PERSONAL AND REAL PROPERTY TAX levy totals .800000, with .220000 in the General Fund and .580000 in the Bond Fund. This levy is based on a Personal and Real Property Tax certified valuation of \$136,583,050 which will generate Personal and Real Property Tax of \$1,092,665, with \$300,483 and \$792,182 in the General Fund and the Bond Fund, respectively.

The Certification of Valuation and Allowable Growth Documentation must be attached to the Lid documents for submission to the County Clerk and Auditor of Public Accounts. The Unused Budget Authority of \$698,538 is being carried over to future years and is not being used for the 2011-12 fiscal year.

If you have any questions, please contact this office.

Sincerely,

INFINITY CPA GROUP, LLC

  
Leo J. Panzer, C.P.A.  
lpanzer@infinitycpagroup.com

LJP/

Enclosures

cc: Richard Hansen  
Nancy Wackerhagen  
Richard Harman

INDEPENDENT ACCOUNTANT'S REPORT

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

We have compiled the accompanying statements of cash receipts and disbursements - all funds of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska for the years ended June 30, 2011 and 2010 and the budget statement for the year ending June 30, 2012, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

The accompanying report was prepared for budgeting purposes and should not be used for any other purpose.

A compilation is limited to presenting in the form prescribed by the State of Nebraska Auditor of Public Accounts information that is the representation of the Board of Trustees and does not include evaluation of the support for assumptions underlying the projection. We have not audited or reviewed the accompanying statements of cash receipts and disbursements - all funds and the budget statement and, accordingly, do not express an opinion or any other form of assurance on them. Furthermore, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

These statements of cash receipts and disbursements - all funds and the budget statement are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts, which differ from accounting principles generally accepted in the United States of America. Accordingly, these statements of cash receipts and disbursements - all funds, budget and accompanying schedules are not designed for those who are not informed about such differences.



Omaha, Nebraska  
August 25, 2011

**2011-2012  
STATE OF NEBRASKA  
SID BUDGET FORM**

**SID # 162**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Sarpy County

**This budget is for the Period JULY 1, 2011 through JUNE 30, 2012**

**Contact and Submission Information**

Auditor of Public Accounts  
P.O. Box 98917, Lincoln, Nebraska 68509-8917  
Telephone: (402) 471-2111 FAX: (402) 471-3301  
Website: [www.auditors.state.ne.us](http://www.auditors.state.ne.us)  
To Submit Budget - E-Mail PDF File to: [apa.audits@nebraska.gov](mailto:apa.audits@nebraska.gov)  
Questions - E-Mail: [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)

**COPY OF ADOPTED BUDGET TO BE FILED WITH:**

And The AUDITOR OF PUBLIC ACCOUNTS  
COUNTY BOARD (SEC. 13-508), C/O COUNTY CLERK

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

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

\$	792,182.00	Principal and Interest on Bonds
\$	300,483.00	All Other Purposes
\$	1,092,665.00	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of JULY 1, 2011

\$	7,370,000.00	Principal
\$	2,448,227.50	Interest
\$	9,818,227.50	<b>Total Bonded Indebtedness</b>

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

My Subdivision has elected to use this Budget Document as the Audit Waiver.  
If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

(If YES, Board Minutes **MUST** be Attached)

YES  NO

If YES, Column 2 **MUST** contain ACTUAL Numbers.

**SID is Less Than 5 Years Old**

YES, SID is Less than 5 Years Old; Therefore, LC-3  
and Levy Limit **DO NOT APPLY**

Date SID was formed:

A proposed Budget Summary and Notice of Hearing was duly:  
Published  (Send a copy of Publisher's Affidavit of Publication)  
Posted \_\_\_\_\_ (Only allowed if Line 29 (Pg 2, Col 3) is less than \$10,000)

(Check the method of notifying the Public of the Budget Hearing)

**CLERK/BOARD MEMBER:**

Signature: \_\_\_\_\_  
Printed Name: NANCY WACKERHAGEN  
Mailing Address: 16313 JOSEPHINE ST.  
City, Zip: OMAHA, 68136  
Phone Number: \_\_\_\_\_  
E-Mail Address: nancyandfredw@cox.net

**County Clerk's Use ONLY**

SID # 162 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2009 - 2010 (Column 1)	Actual 2010 - 2011 (Column 2)	Adopted Budget 2011 - 2012 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ 674,112.00	\$ 204,537.00	\$ 424,878.00
4	County Treasurer's Balance	\$ 259,247.00	\$ 614,319.00	\$ 331,315.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 933,359.00	\$ 818,856.00	\$ 756,193.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 999,349.00	\$ 1,032,756.00	\$ 1,071,240.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 3,632.00	\$ 2,948.00	\$ 2,800.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 34,247.00	\$ 32,585.00	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 357,497.00	\$ 51,979.00	\$ 358,800.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 2,328,084.00	\$ 1,939,124.00	\$ 2,189,033.00
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 571,623.00	\$ 324,979.00	\$ 776,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 794,465.00	\$ 807,253.00	\$ 808,273.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ 143,140.00	\$ 50,699.00	\$ 27,500.00
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 1,509,228.00	\$ 1,182,931.00	\$ 1,611,773.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 818,856.00	\$ 756,193.00	\$ 577,260.00

<b>PROPERTY TAX RECAP</b>	Tax from Line 6	\$ 1,071,240.00
	County Treasurer's Commission at 2% of Line 6	\$ 21,425.00
	Delinquent Tax Allowance	\$ -
	<b>Total Property Tax Requirement</b>	<b>\$ 1,092,665.00</b>

SID # 162 in Sarpy County

**To Assist the County For Levy Setting Purposes**

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

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 300,483.00
Bond Fund	\$ 792,182.00
<b>Total Tax Request</b>	<b>** \$ 1,092,665.00</b>

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

**Documentation of Transfers:**

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

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

Transfer From: \_\_\_\_\_ Transfer To: \_\_\_\_\_

Amount: \$ \_\_\_\_\_ -

Reason:

Transfer From: \_\_\_\_\_ Transfer To: \_\_\_\_\_

Amount: \$ \_\_\_\_\_ -

Reason:

Transfer From: \_\_\_\_\_ Transfer To: \_\_\_\_\_

Amount: \$ \_\_\_\_\_ -

Reason:

**CORRESPONDENCE INFORMATION**

**BOARD CHAIRPERSON**

Richard Hansen

*(Name of Board Chairperson)*

15831 Josephine St.

*(Mailing Address)*

Omaha 68136

*(City & Zip Code)*

402-891-0607

*(Telephone Number)*

rickwood@cox.net

*(E-Mail Address)*

**PREPARER**

LEO J. PANZER, CPA

*(Name and Title)*

INFINITY CPA GROUP, LLC

*(Firm Name)*

14747 CALIFORNIA ST. #4

*(Mailing Address)*

OMAHA 68154

*(City & Zip Code)*

402-933-5230

*(Telephone Number)*

lpanzer@infinitycpagroup.com

*(E-Mail Address)*

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

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

Board Chairperson

Preparer

Other Contact

**OTHER CONTACT**

RONALD W. HUNTER, ATTORNEY

*(Name and Title)*

HUNTER LAW OFFICE

*(Firm Name)*

11605 ARBPR ST/ #104

*(Mailing Address)*

OMAHA 68144

*(City & Zip Code)*

402-397-6965

*(Telephone Number)*

rwhre@hunterlaw.omhcoxmail.com

*(E-Mail Address)*

SID # 162 in Sarpy County  
LC-3 SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$	1,092,665.00
Motor Vehicle Pro-Rate	(2) \$	2,800.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2010-2011 Capital Improvements Excluded from Restricted Funds (From 2010-2011 LC-3 Lid Exceptions, Line (10))	(5)	_____
LESS: Amount Spent During 2010-2011	(6)	_____
LESS: Amount Expected to be Spent in Future Budget Years	(7)	_____
Amount to be included on 2011-2012 Restricted Funds ( <u>Cannot</u> be a Negative Number)	(8) \$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	<b>\$ 1,095,465.00</b>
-----------------------------------	-----	------------------------

**LC-3 Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	(10)	_____
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )		
Agrees to Line (7).	(11)	\$ -
Allowable Capital Improvements	(12)	\$ -
Bonded Indebtedness	(13)	\$ 792,182.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(14)	_____
Interlocal Agreements/Joint Public Agency Agreements	(15)	_____
Judgments	(16)	_____
Refund of Property Taxes to Taxpayers	(17)	_____
Repairs to Infrastructure Damaged by a Natural Disaster	(18)	_____

<b>TOTAL LID EXCEPTIONS (B)</b>	(19)	<b>\$ 792,182.00</b>
---------------------------------	------	----------------------

<b>TOTAL 2011-2012 RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b> <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i>	<b>\$ 303,283.00</b>
--	----------------------

Total 2011-2012 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

SID # 162 in Sarpy County

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2011-2012**

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

**OPTION 1**

2010-2011 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 977,386.59  
Option 1 - (1)

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

Line (1) of 2010-2011 Lid Computation Form \_\_\_\_\_  
Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken \_\_\_\_\_ %  
 (From 2010-2011 Lid Computation Form Line (6) - Line (5)) Option 2 - (B)

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

**Calculated 2010-2011 Restricted Funds Authority (Base Amount) =** \_\_\_\_\_  
 Line (A) **Plus** Line (C) Option 2 - (1)

**ALLOWABLE INCREASES**

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

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

$$\frac{176,717.00}{2011 \text{ Growth per Assessor}} \div \frac{136,816,955.00}{2010 \text{ Valuation}} = \frac{0.13}{\text{Multiply times 100 To get \%}}$$

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

$$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body}} = \frac{-}{\text{Must be at least .75 (75\%) of the Governing Body}}$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

**SID # 162 in Sarpy County**

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>2.50 %</u> (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>24,434.66</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>1,001,821.25</u> (8)
<b>Less:</b> 2011-2012 Restricted Funds from LC-3 Supporting Schedule	<u>303,283.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>698,538.25</u> (10)

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

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

Levy Limit Form  
Sanitary and Improvement Districts

**SID # 162 in Sarpy County**

Total 2011-2012 Personal and Real Property Tax Request		\$ 1,092,665.00 (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( _____ ) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	( _____ ) (B)	
Bonded Indebtedness	( \$ 792,182.00 ) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	( _____ ) (D)	
Total Exclusions		( \$ 792,182.00 ) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ 300,483.00 (3)
2011 Valuation (Per the County Assessor)		\$ 136,583,050.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) <b>Divided By</b> Line (4) <b>Times</b> 100]		0.220000 (5)

**Note :** Levy Limit established by State Statute Section 77-3442:  
Sanitary and Improvement District (SID) Levy - 40 cents

**Attach supporting documentation if a vote was held to exceed levy limits.**

**CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH**

(format for all political subdivisions other than

- a) sanitary improvement districts in existence five years or less.
- b) community colleges, and c) school districts)

**TAX YEAR 2011**

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

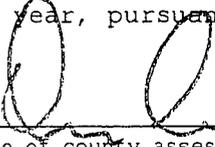
TO : SID 162

**TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
SID 162	MISC-DISTRICT	176,717	136,583,050

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

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

  
\_\_\_\_\_  
(signature of county assessor)

8-18-11  
(date)

CC: County Clerk, Sarpy County

CC: County Clerk where district is headquarter, if different county, Sarpy County

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2011

Supplemental information not to be attached to Budget Document

**SID #162**  
**2011/12 BUDGET**  
 6/30/11

<u>PRIOR LEVY HISTORY</u>	2007-08	2008-09	2009-10	2010-11	PROPOSED 2011-12
<i>VALUATION</i>	142,288,888	141,956,127	137,353,889	136,816,955	136,583,050
<i>LEVY:</i>					
General	0.250000	0.200000	0.220000	0.220000	0.220000
Bond	0.450000	0.500000	0.580000	0.580000	0.580000
Total	<u>0.700000</u>	<u>0.700000</u>	<u>0.800000</u>	<u>0.800000</u>	<u>0.800000</u>
<i>DOLLARS:</i>					
<i>General</i>					
Real Estate & Personal Property	355,722	283,912	302,179	300,997	300,483
<i>Bond</i>					
Real Estate & Personal Property	640,300	709,781	796,653	793,538	792,182
Total	<u>996,022</u>	<u>993,693</u>	<u>1,098,832</u>	<u>1,094,535</u>	<u>1,092,665</u>
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
<i>DEBT @ JUNE 30</i>	8,935,000	8,550,000	8,285,000	7,840,000	7,370,000
<i>DEBT TO VALUATION</i>	6.28%	6.02%	6.03%	5.73%	5.40%
Total Cost for a Home Valued at:					
\$150,000	<u>\$ 1,050.00</u>	<u>\$ 1,050.00</u>	<u>\$ 1,200.00</u>	<u>\$ 1,200.00</u>	<u>\$ 1,200.00</u>
\$200,000	<u>\$ 1,400.00</u>	<u>\$ 1,400.00</u>	<u>\$ 1,600.00</u>	<u>\$ 1,600.00</u>	<u>\$ 1,600.00</u>
\$250,000	<u>\$ 1,750.00</u>	<u>\$ 1,750.00</u>	<u>\$ 2,000.00</u>	<u>\$ 2,000.00</u>	<u>\$ 2,000.00</u>

Supplemental information not to be attached to the Budget Document

SID #162

Budget

6/30/11

<u>GENERAL FUND</u>	<u>BUDGETED 2010-11</u>	<u>ACTUAL 2010-11</u>	<u>BUDGETED 2011-12</u>
<b>Disbursements</b>			
Operating Expenses			
Audit Fees	4,900	4,900	5,185
Bookkeeping fees	3,000	-	-
Chairman and Clerk Bonds	500	-	-
Collection Fees	-	5,689	-
Engineering Fees	75,000	70,784	75,000
Green Area Maintenance	-	-	55,000
Insurance	4,000	3,674	4,000
Legal Fees	25,000	15,631	25,000
Miscellaneous	1,000	130	315
Publishing	1,000	660	1,000
Repairs & Maintenance	250,000	164,604	560,000
Snow removal	8,500	-	-
Street cleaning	1,500	-	-
Street Lighting/Utilities	50,000	43,160	50,000
Street signs	2,000	-	-
	<u>426,400</u>	<u>309,232</u>	<u>775,500</u>
Debt Service: Other			
Retirement of Warrants Payable	51,000	50,699	27,500
	<u>51,000</u>	<u>50,699</u>	<u>27,500</u>
<b>Total Disbursements &amp; Transfers</b>	<u><u>477,400</u></u>	<u><u>359,931</u></u>	<u><u>803,000</u></u>
<b>Receipts</b>			
Personal and Real Property Taxes, net	295,095	292,968	294,590
S.M.V.A.	1,039	811	800
Local Receipts - Other			
Interest on Taxes	-	426	-
Homestead	-	6,044	-
Miscellaneous	-	-	168,000
Increase in Warrants Payable	-	27,397	-
Increase in Registered Warrants Payable	-	-	190,000
	<u>-</u>	<u>33,867</u>	<u>358,000</u>
<b>Total Receipts</b>	<u><u>296,134</u></u>	<u><u>327,646</u></u>	<u><u>653,390</u></u>
<b>Total Disbursements from above</b>			803,000
			*50%
			<u><u>401,500</u></u>
<b>Cash &amp; Investment reserve, per budget document</b>	<u><u>3,343</u></u>	<u><u>152,324</u></u>	<u><u>2,714</u></u>
Per comparison of above, cash reserve meets requirement of less than 50% of total Disbursements			

Supplemental information not to be attached to the Budget Document

**SID #162  
Budget  
6/30/11**

<b>BOND FUND</b>	<b>BUDGETED 2010-11</b>	<b>ACTUAL 2010-11</b>	<b>BUDGETED 2011-12</b>
<b>Disbursements</b>			
Operating Expenses			
Collection Fees	-	14,997	-
Fiscal Agent Fees	1,000	750	500
	<u>1,000</u>	<u>15,747</u>	<u>500</u>
Debt Service: Bond Principal & Interest Payments			
Bond Principal	470,000	470,000	485,000
Bond Interest	337,253	337,253	323,273
	<u>807,253</u>	<u>807,253</u>	<u>808,273</u>
<b>Total Disbursements &amp; Transfers</b>	<u>808,253</u>	<u>823,000</u>	<u>808,773</u>
<b>Receipts</b>			
Personal and Real Property Taxes, net	<u>777,980</u>	<u>748,749</u>	<u>776,650</u>
State Receipts: Motor Vehicle Pro-Rate	<u>2,790</u>	<u>2,137</u>	<u>2,000</u>
Personal and Real Property Tax Credit	<u>-</u>	<u>23,624</u>	<u>-</u>
Local Receipts - Other			
Interest Income on Taxes	-	1,123	-
Investments	4,000	804	800
Homestead	-	15,935	-
Increase in Warrants Payable	-	250	-
	<u>4,000</u>	<u>18,112</u>	<u>800</u>
<b>Total Receipts</b>	<u>784,770</u>	<u>792,622</u>	<u>779,450</u>
<b>Total Disbursements from above</b>			808,773
			*50%
			<u>404,387</u>
<b>Cash reserve, per budget document</b>	193,822	178,991	149,668
<b>Investment reserve, per budget document</b>	429,710	424,878	424,878
<b>Cash &amp; Investment reserve, per budget document</b>	<u>623,532</u>	<u>603,869</u>	<u>574,546</u>

Per comparison of above, cash reserve meets requirement of less than 50% of total Disbursements

2011-2012 GENERAL BUDGET FORM WORKSHEET

Line No.	2011-2012 ADOPTED BUDGET	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ 424,878.00			\$ 424,878.00
4	County Treasurer's Balance	\$ 152,324.00	\$ 178,991.00			\$ 331,315.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 152,324.00	\$ 603,869.00	\$ -	\$ -	\$ 756,193.00
6	Personal and Real Property Taxes	\$ 294,590.00	\$ 776,650.00			\$ 1,071,240.00
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 800.00	\$ 2,000.00			\$ 2,800.00
9	State Receipts: State Aid (To LC-3 Supporting Schedule)					
10	State Receipts: Other	\$ -	\$ -			\$ -
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 358,000.00	\$ 800.00			\$ 358,800.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	<b>Total Resources Available (Lines 5 to 14)</b>	\$ 805,714.00	\$ 1,383,319.00	\$ -	\$ -	\$ 2,189,033.00
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 775,500.00	\$ 500.00			\$ 776,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 808,273.00			\$ 808,273.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ 27,500.00	\$ -			\$ 27,500.00
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 803,000.00	\$ 808,773.00	\$ -	\$ -	\$ 1,611,773.00
30	<b>Cash Reserve (Line 17 - Line 29)</b>	\$ 2,714.00	\$ 574,546.00	\$ -	\$ -	\$ 577,260.00

**PROPERTY TAX RECAP**

Tax from Line 6	\$ 294,590.00	\$ 776,650.00	\$ -	\$ -	\$ 1,071,240.00
County Treasurer's Commission at 2 % of Line 6	\$ 5,893.00	\$ 15,532.00	\$ -	\$ -	\$ 21,425.00
Delinquent Tax Allowance	\$ -	\$ -			\$ -
<b>Total Property Tax Requirement (To LC-3 Supporting Schedule)</b>	\$ 300,483.00	\$ 792,182.00	\$ -	\$ -	\$ 1,092,665.00

2011-2012 GENERAL BUDGET FORM WORKSHEET

Line No.	2010-2011 ACTUAL	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ 204,537.00			\$ 204,537.00
4	County Treasurer's Balance	\$ 184,609.00	\$ 429,710.00			\$ 614,319.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 184,609.00	\$ 634,247.00	\$ -	\$ -	\$ 818,856.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 284,007.00	\$ 748,749.00			\$ 1,032,756.00
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 811.00	\$ 2,137.00			\$ 2,948.00
9	State Receipts: State Aid					
10	State Receipts: Other	\$ -	\$ -			\$ -
11	State Receipts: Property Tax Credit	\$ 8,961.00	\$ 23,624.00			\$ 32,585.00
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 33,867.00	\$ 18,112.00			\$ 51,979.00
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 512,255.00	\$ 1,426,869.00	\$ -	\$ -	\$ 1,939,124.00
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 309,232.00	\$ 15,747.00			\$ 324,979.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 807,253.00			\$ 807,253.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ 50,699.00	\$ -			\$ 50,699.00
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 359,931.00	\$ 823,000.00	\$ -	\$ -	\$ 1,182,931.00
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 152,324.00	\$ 603,869.00	\$ -	\$ -	\$ 756,193.00

2011-2012 GENERAL BUDGET FORM WORKSHEET

Line No.	2009-2010 ACTUAL	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ 674,112.00			\$ 674,112.00
4	County Treasurer's Balance	\$ 255,344.00	\$ 3,903.00			\$ 259,247.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 255,344.00	\$ 678,015.00	\$ -	\$ -	\$ 933,359.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 279,584.00	\$ 719,765.00			\$ 999,349.00
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 1,014.00	\$ 2,618.00			\$ 3,632.00
9	State Receipts: State Aid					
10	State Receipts: Other	\$ -	\$ -			\$ -
11	State Receipts: Property Tax Credit	\$ 9,418.00	\$ 24,829.00			\$ 34,247.00
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 338,592.00	\$ 18,905.00			\$ 357,497.00
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 883,952.00	\$ 1,444,132.00	\$ -	\$ -	\$ 2,328,084.00
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 556,203.00	\$ 15,420.00			\$ 571,623.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 794,465.00			\$ 794,465.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ 143,140.00	\$ -			\$ 143,140.00
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 699,343.00	\$ 809,885.00	\$ -	\$ -	\$ 1,509,228.00
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 184,609.00	\$ 634,247.00	\$ -	\$ -	\$ 818,856.00

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

FUND: 8062	SID #162 GENERAL	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	262,332.92	152,324.00
15100	- BEGINNING INVESTMENT ON HAND	0.00	0.00
BEGINNING BALANCE:		262,332.92	152,324.00
TAX RECEIPT COLLECTIONS:			
30136	- 2010 PERSONAL PROPERTY TAX	27.79	365.13
30336	- 2010 REAL ESTATE TAXES	10,222.38	129,106.31
TAX RECEIPT TOTALS:		10,250.17	129,471.44
34401	- HOMESTEAD EXEMP ALLOCATION	0.00	1,034.09
OTHER RECEIPT TOTALS:		0.00	1,034.09
60000	- DISBURSEMENTS	-62,141.40	-70,003.41
60001	- PROPERTY TAX COMMISSION	-205.00	-2,589.43
10000	ENDING CASH ON HAND	210,236.69	210,236.69
15100	ENDING INVESTMENT ON HAND	0.00	0.00
GRAND TOTALS		210,236.69	210,236.69

9/6/2011  
08:35:05

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

PAGE: 1

FUND: 8362	SID #162 BOND	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	489,241.38	178,990.58
15100	- BEGINNING INVESTMENT ON HAND	424,878.04	424,878.04
BEGINNING BALANCE:		914,119.42	603,868.62
TAX RECEIPT COLLECTIONS:			
30136	- 2010 PERSONAL PROPERTY TAX	73.27	962.63
30336	- 2010 REAL ESTATE TAXES	26,949.87	340,371.29
TAX RECEIPT TOTALS:		27,023.14	341,333.92
34401	- HOMESTEAD EXEMP ALLOCATION	0.00	2,726.24
OTHER RECEIPT TOTALS:		0.00	2,726.24
60000	- DISBURSEMENTS	0.00	-500.00
60001	- PROPERTY TAX COMMISSION	-540.46	-6,826.68
15100	- INVESTMENTS	449,963.25	449,963.25
10000	ENDING CASH ON HAND	65,760.81	65,760.81
15100	ENDING INVESTMENT ON HAND	874,841.29	874,841.29
GRAND TOTALS		940,602.10	940,602.10

# 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 SPECIAL HEARING TO SET FINAL TAX REQUEST.  
 SANITARY AND IMPROVEMENT DISTRICT NO. 162  
 OF SARPY COUNTY, NEBRASKA.

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body of SID 162 will meet on the 8th day of September, 2011, at 11:30 a.m., at 15831 Josephine Street, Omaha, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2010-2011 Property Tax Request \$	1,094,537.00
2010 Tax Rate	0.800000
Property Tax Rate (2010-2011 Request/2011 Valuation)	0.801371
2011-2012 Proposed Property Tax Request	\$1,092,665.00
Proposed 2011 Tax Rate	0.800000

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY  
 SANITARY AND IMPROVEMENT DISTRICT NO. 162  
 OF SARPY COUNTY, NEBRASKA

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body of SID 162 will meet on the 8th day of September, 2011, at 11:35 a.m., at 15831 Josephine Street, Omaha, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail and the Agenda for this meeting, kept continuously current, which includes the payment of bills of the District, are available for public inspection at the office of the Clerk of the District at 11605 Arbor Street.

Suite 104, Omaha, Nebraska.	
2009-2010 Actual Disbursements & Transfers	\$1,509,228.00
2010-2011 Actual Disbursements & Transfers	\$1,182,831.00
2011-2012 Proposed Budget of Disbursements & Transfers	\$1,611,773.00
2011-2012 Necessary Cash Reserve	\$ 577,260.00
2011-2012 Total Resources Available	\$2,189,033.00
Total 2011-2012 Personal & Real Property Tax Requirement	\$1,092,665.00
Unused Budget Authority Created For Next Year	\$ 696,538.25

**Breakdown of Property Tax:**  
 Personal and Real Property Tax Required for Bonds \$ 792,182.00  
 Personal and Real Property Tax Required for All Other Purposes \$ 300,483.00  
 NANCY WACKERHAGEN,  
 Clerk  
 1420588: 8/31

**Ad Number** 0001420588-01  
**Sales Rep.** jerwin  
**Order Taker** jerwin  
**Ad Type** SNI Legals Semi D  
**Ad Size**  
 : 2.0 X 52 Li  
**PO Number** Sid 162  
**Color** B&W  
**Promo Type**  
**Customer**  
 RONALD W HUNTER, ATTY AT  
**Customer Account**  
 167774  
**Customer Address**  
 11605 ARBOR ST., SUITE 104  
 OMAHA NE 68144 USA  
**Customer Phone**  
 (402)397-6965

**Ordered By**

**Special Pricing**

None

**Invoice Text**

Sid 162

**Materials**

**Ad Order Notes**

<b>Tear Sheets</b>	<b>Proofs</b>	<b>Blind Box</b>
0	0	

<b>Net Amount</b>	<b>Total Amount</b>
\$42.90	\$42.90

**Payment Method**

<b>Payment Amount</b>	<b>Amount Due</b>
\$0.00	\$42.90

<u>Product Information</u>	<u>Placement/Classification</u>	<u>Run Dates</u>	<u># Inserts</u>	<u>Cost</u>
SNI Classified::	Papillion Legals	8/31/2011	1	\$42.90
	SNI Legal Papillion-Appears i			



Account Number	Due Date	Total Amount Due
4393100041	Sep 19, 2011	\$9,937.04

Customer Name: SID 162 SARPY  
Statement Date: August 29, 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 07-28-2011 To 08-29-2011 @ 32 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$3,712.54	\$15.42	\$3,933.00

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

Sales Tax	205.04
Total Charges	\$3,933.00
Previous Balance	17,798.29
Payments Received: 08/08/11	11,794.25CR
<b>Total Amount Due</b>	<b>\$9,937.04</b>

Late Payment Charge of \$157.32 applies after due date.

1 Please return this portion with payment

As part of its efforts to provide reliable electric service to its customers, OPPD continues to protect its assets from Missouri River flooding. Details in Outlets.

Statement Date: August 29, 2011

Account Number	Due Date	Total Amount Due
4393100041	Sep 19, 2011	\$9,937.04

Late Payment Charge of \$157.32 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 3995  
OMAHA NE 68103-0995





Account Number	Due Date	Total Amount Due
4393100041	Sep 19, 2011	\$9,937.04

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

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

**Billing Period From 07-28-2011 To 08-29-2011 @ 32 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					15.42	3,712.54	\$3,933.00

# Invoice



**INFINITY**  
CPA GROUP, LLC

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

PHONE: 402.933.5230  
FAX: 402.933.6783

Date
8/25/2011

Invoice #
2042

SID #162  
c/o Ronald W. Hunter  
11605 Arbor St #104  
Omaha, NE 68144

Terms
Net 30

Description	Amount
Progress billing in connection with accounting services rendered for the preparation of audited financial statements for the fiscal year ended June 30, 2011, assistance with the preparation of the budget document, calculation regarding lid limitation and related matters.	5,185.00
<i>Rhonda</i>	

Thank you for your business.

**Total** \$5,185.00



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

# Invoice

Date	Invoice #
8/31/2011	713

**Bill To**

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

P.O. No.	Terms	Due Date	Account #	Project
Millard Park	Due on receipt	8/31/2011	sid162	
Description	Rate	Serviced	Amount	
Mowing & Trimming	1,467.00	8/3/2011	1,467.00	
Mowing & Trimming	1,467.00	8/10/2011	1,467.00	
Mowing & Trimming	1,467.00	8/17/2011	1,467.00	
Mowing & Trimming	1,467.00	8/25/2011	1,467.00	
Mowing & Trimming	1,467.00	8/31/2011	1,467.00	
Labor Trimmed trees over trail 18 hr 2 dumps	946.00	8/20/2011	946.00	
Labor spaying of weeds 2 hr	120.00	8/20/2011	120.00	
			<b>Total</b>	<b>\$8,401.00</b>

Signature Advertising & Display, Inc.

4619 South 88th Street  
 Omaha, NE 68127  
 402-331-4258  
 stom@sadci.omhcoxmail.com

# Invoice

DATE	INVOICE #
8/30/2011	8732

<b>BILL TO</b>
Ronald W. Hunter, Attorney Ronald W Hunter 11605 Arbor St. Omaha, Ne 68144 Millard Park Townhomes

P.O. NO.	TERMS	PROJECT
	Due Upon Receipt	

DESCRIPTION	QTY	RATE	AMOUNT
Repair Signs at Edna and 157th, and 156th Josephine	1	85.00	85.00T
SUBTOTAL			85.00
SALES TAX		5.50%	4.68
<b>Total</b>			<b>\$89.68</b>