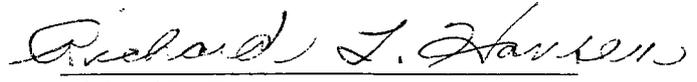


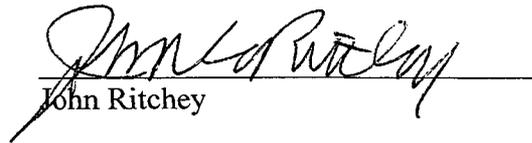


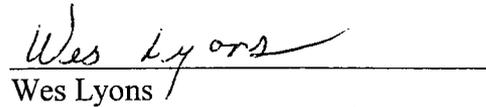
**ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING**

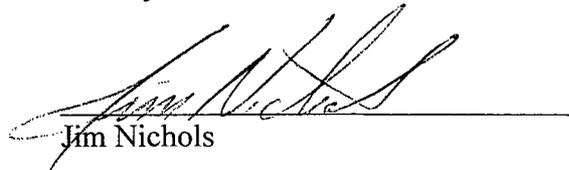
The undersigned Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held at 2:30 o'clock p.m. on Thursday, June 28, 2012, at Chalco Hills Recreation Area Visitor's Center, 8901 South 154<sup>th</sup> Street, Omaha, Nebraska.

  
Richard L. Hansen

  
Nancy Wackerhagen

  
John Ritchey

  
Wes Lyons

  
Jim Nichols

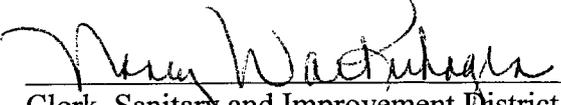
**AGENDA FOR MEETING OF BOARD OF TRUSTEES OF  
SANITARY AND IMPROVEMENT DISTRICT NO. 162  
OF SARPY COUNTY, NEBRASKA**

Agenda for meeting of Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska on June 28, 2012, at 2:30 p.m. at Chalco Hills Recreation Area Visitor's Center, 8901 South 154<sup>th</sup> Street, Omaha, Nebraska.

1. Call meeting to order and roll call.
2. Announcement re compliance with Open Meetings Act.
3. Approve minutes of May 24, 2012 meeting.
4. Resident Concerns.
5. Engineer's report.
  - A. Street/trail repairs
  - B. North Channel work
  - C. Tree trimming
  - D. "No Parking" signs on Josephine
6. Attorney's Report
  - A. Bulk Mail Permit
  - B. Easements on Lot 1, 44, 109 and 110
  - C. Temporary Use Permit Ordinance
  - D. Accountant engagement letter
  - E. Costs of sidewalk repairs at corners
  - F. Temporary Use Permits
7. Budget Tracking
8. Old Business
  - A. Graffiti removal
  - B. Mulch in playground
9. Payment of bills.
10. Set date for next meeting (July 26 at 2:30 p.m.)

**CERTIFICATE**

The undersigned Clerk of the above-designated District certifies that the foregoing agenda was prepared and available for public inspection at the address shown in the notice of the meeting prior to the commencement of the meeting and no items were added to the agenda after the commencement of the meeting.

  
\_\_\_\_\_  
Clerk, Sanitary and Improvement District  
No. 162 of Sarpy County, Nebraska

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

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

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

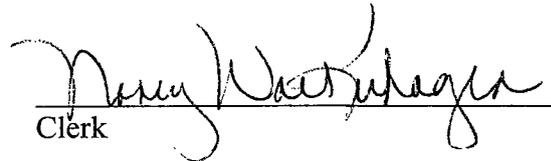
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review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

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

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

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 10 day of July, 2012.

  
Chairman

  
Clerk

**SANITARY AND IMPROVEMENT DISTRICT NO. 162  
OF SARPY COUNTY, NEBRASKA**

**Minutes of Meeting of Board of Trustees  
June 28, 2012**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska was convened in open and public session on June 28, 2012 at 2:30 p.m. at Chalco Hills Recreation Area Visitor's Center, 8901 South 154<sup>th</sup> Street, Omaha, Nebraska.

Present were: Chairman Richard L. Hansen, Clerk Nancy Wackerhagen and Trustees Wes Lyons, John Ritchey and Jim Nichols.

Absent: None.

Also present: Engineers Bill Glismann and Dave Harnisch of HGM Associates, Inc., Attorney Larry Forman and one District resident.

Notice of the meeting was given in advance thereof by publication in the Papillion Times on June 20, 2012, and the attorney presented proof of publication of said notice, a copy of said proof being attached to these minutes. Advance notice was also given to the members of the Board of Trustees and a copy of their acknowledgment of receipt of such notice is attached to these minutes. Notice was also given to the County Clerk of Sarpy County, Nebraska per the attached Certificate of the Clerk of the District. Availability of the agenda was communicated in the advance notice and in the notice given to the Board of Trustees and to the County Clerk. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

The Chairman called the meeting to order and the Clerk called the roll of Board members.

The Chairman stated the next item of business on the agenda was an announcement in compliance with the Nebraska Open Meetings Act. He stated that in compliance with the provisions of the Act, a copy of the Nebraska Open Meetings Act was available for inspection at the table around which the Trustees were seated.

The Chairman stated that the next item of business on the agenda was approval of the minutes of the May 24, 2012 meeting of the Board of Trustees. After brief discussion, the minutes were approved as submitted.

The Chairman stated that the next item of business on the agenda was resident concerns.

A. Larry Nownes stated that he was a resident of the District and was simply present to observe the operations of the Board.

B. The Chairman stated that he had been presented with a proposal to paint the fire hydrants in the District. The Board observed that since the hydrants are owned by MUD, painting of the hydrants would not be an SID activity.

The Chairman stated that the next item of business on the agenda was the Engineer's report. Engineers Bill Glismann and Dave Harnish reported as follows:

A. Street/Trail Repairs. Messrs Glismann and Harnish presented to the Trustees a plat of the District showing areas of paving in need of attention and an estimate of costs to be incurred in connection with the repair work, copies of such documents being attached to these minutes. They indicated that they had submitted copies of those documents to several contractors for proposals, requesting submittal of proposals by Wednesday, June 27. As of the present time, only one bid had been received, that being from Mackie Construction, LLC in the amount of \$19,875.65. Mr. Glismann stated that the Mackie firm has done quality work for the Engineers in the past but the Trustees determined that before proceeding, they would give additional time for submittal and review of bids from those contractors who have not yet responded to the request for proposals. The Trustees also determined that in the interest of moving ahead with this work as rapidly as possible without waiting for an additional meeting, they should authorize the Chairman to approve the low bid as determined to be qualified by the Engineers provided that such bid is not in excess of \$20,000.00. Thereafter, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Richard L. Hansen	- Aye
Nancy Wackerhagen	- Aye
Wes Lyons	- Aye
Jim Nichols	- Aye
John Ritchey	- Aye

the following resolution was adopted:

**RESOLVED**, by the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska that the Chairman of the District be and hereby is

authorized and directed to approve the low qualified bid received from HGM Associates, Inc. for performance of work included within the project designated Millard Park Pavement Repair 2012 subject to confirmation by the Engineers that the low bid is from a qualified contractor and provided the total bid is not in excess of \$20,000.00.

B. North Channel Work. The Engineers reported that Knust LLC has now completed installation of seed and rock and has submitted bills in the amount of \$8,975.00 for basin cleaning, mowing, tree trimming and rip-rap. Matting installation and other work will be performed in late July. Trustee Wes Lyons inquired as to whether the subject work includes filling of holes in the drainage ditch and the Chairman responded that the filling of holes was not included and would need to be addressed with an additional bid. Mr. Glismann stated that he will obtain a proposal covering this additional work for submittal to the Board members prior to the next Board meeting.

C. Tree Trimming. Trustee John Ritchey stated that the Board needs to authorize tree trimming in the vicinity of the sidewalk leading to the school. The Chairman reported that no proposal has yet been generated for this work. Mr. Ritchey stated that he would contact Mr. Knust to obtain a bid for this work. Trustee Jim Nichols stated that a tree in the common area behind his home is currently posing a threat to a fence behind his home and behind the home of one of his neighbors. Trustee Ritchey stated that work of this type has been authorized in the past. After brief discussion, the Trustees agreed that limbs and branches posing a threat to the subject fences should be trimmed by Knust LLC. Trustee Ritchey stated that he would contact Mr. Knust to perform this work, suggesting that if any questions arise, they should be directed to Mr. Nichols.

D. "No Parking" Signs on Josephine. The Trustees observed that the existing "No Parking" signs on Josephine were shown on the pavement repair diagram discussed above, their locations being marked by x's in a number of locations. After brief discussion, the Trustees determined that the number of signs currently in place appears to be adequate and that in the interest of economy, no additional signs should be authorized at this time.

The Chairman stated the next item of business on the agenda was the Attorney's report. Larry Forman reported as follows:

A. Bulk Mail Permit. Mr. Forman reported that he had recently filed the Application for the District's bulk mail permit which will permit the mailing of newsletters for 22.2¢ each rather

than 45¢ without the permit. He stated that he had withheld payment of the Application fee of \$190.00 since the annual fee of \$190.00 would also be required in order to allow the District to enjoy the benefits of bulk mail rates. He stated that if the District does opt to obtain the permit, it will be able to use that permit when sending out election notices next year as well as when sending copies of periodic newsletters to District residents. After brief discussion, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Richard L. Hansen	- Aye
Nancy Wackerhagen	- Aye
Wes Lyons	- Aye
Jim Nichols	- Aye
John Ritchey	- Aye

the following resolution was adopted:

**RESOLVED**, that the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, does hereby approve the obtaining of a bulk mail permit from the U.S. Postal Service and does hereby authorize and direct the District's Attorney to advance funds in the amount of \$380.00 to the U.S. Postal Service to cover the cost of the one-time application fee as well as the cost of the bulk mail permit for the initial twelve month period.

B. Easements on Lots 1, 44, 109 and 110. Mr. Forman stated that subsequent to the last meeting of the Board, he had reviewed the records in the office of the Sarpy County Register of Deeds to identify easements over the aforesaid properties to determine if any of the easements upon those lots run in favor of the SID. He presented to the Trustees copies of a memorandum dated June 25 together with easements filed by Millard Park Limited Partnership in 1994 and plats showing the location of the four lots in question. He stated that since the subject easements do not run in favor of the SID, SID funds cannot be expended for maintenance, repair or insurance of the entrance markers, fences and landscaping amenities situated within the easement areas.

C. Temporary Use Permit Ordinance. Mr. Forman submitted to the Trustees copies of Ordinance No. 62812 regarding Temporary Use Permits, a copy of such Ordinance being attached to these minutes. He stated that the purpose of this Ordinance was to revise Ordinance No. 22007 to delete the requirement for notarization of Temporary Use Permit Applications and to revise the expiration date language for Temporary Use Permits to conform with the Board's recently-adopted

resolution that all permits expire on June 30 of the second year following the date of issuance. After brief discussion, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Richard L. Hansen	- Aye
Nancy Wackerhagen	- Aye
Wes Lyons	- Aye
Jim Nichols	- Aye
John Ritchey	- Aye

the following resolution was adopted:

**RESOLVED**, that the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, does hereby approve and adopt Ordinance No. 62812, a copy of which is attached to these minutes.

D. Accountant Engagement Letter. Mr. Forman presented to the Trustees copies of an engagement letter from Infinity CPA Group, LLC dated June 7, 2012 regarding budgeting and auditing services for the District for the coming year. He stated that this letter appeared to be identical to the engagement letter approved in 2011. After brief discussion, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Richard L. Hansen	- Aye
Nancy Wackerhagen	- Aye
Wes Lyons	- Aye
Jim Nichols	- Aye
John Ritchey	- Aye

the following resolution was adopted:

**RESOLVED**, that the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, does hereby approve the engagement letter for accounting services as presented by Infinity CPA Group, LLC dated June 7, 2012, a copy of which is attached to these minutes.

**FURTHER RESOLVED**, that the Chairman of the District be and hereby is authorized and directed to execute two copies of such engagement letter for and on behalf of the District.

E. Costs of Sidewalk Repairs at Corners. Mr. Forman distributed to the Trustees copies of his memo of May 30, 2012 regarding responsibility for costs for corner sidewalks, a copy of which

memo is attached to these minutes. He stated that in the future, costs for rendering sidewalks at intersections compliant with ADA provisions are to be treated as a general obligation expense of the District. After brief discussion, the Trustees concluded that no action was required with regard to this topic at this time.

F. Temporary Use Permits. Mr. Forman presented Applications for renewal of the following Temporary Use Permits as presented to the Chairman:

1. Bodwell - 7009 South 167 Street
2. Holt - 16701 Gertrude Street
3. Feuker - 7115 South 167 Circle.

After brief discussion, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Richard L. Hansen	- Aye
Nancy Wackerhagen	- Aye
Wes Lyons	- Aye
Jim Nichols	- Aye
John Ritchey	- Aye

the following resolution was adopted:

**RESOLVED**, that the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, does hereby approve renewal of the following Temporary Use Permits for the period ending June 30, 2014

Bodwell - 7009 South 167 Street  
Holt - 16701 Gertrude Street  
Feuker - 7115 South 167 Circle

The Chairman stated that the next item of business on the agenda was budget tracking. He presented to the Trustees copies of a profit and loss statement for the period beginning July, 2011 as prepared by Bookkeeper Shirlee Vakoc and a brief review of that document ensued. The Attorney stated that the most recent County Treasurer's ledger in hand was the ledger through May of 2012. He stated that the ledger for June should be received within the next few days. The Trustees requested that copies of both ledgers be forwarded to them for their review.

The Chairman stated that the next item of business on the agenda was old business.

A. Graffiti Removal. The Chairman stated that Gerald Pesek has not yet performed any of this work and he has not returned calls to indicate when that work might be performed. Trustee Wes Lyons stated he was acquainted with an individual who preformed this type of work and stated that he would have that individual get in touch with the Chairman.

B. Mulch in Playground Area. Trustee John Ritchey stated that according to Tim Knust, playground mulch was only available through Terry Hughes Tree Service which required some sort of waiver from the District. The Trustees reviewed a proposal from Tim Knust regarding this work but expressed concern about the proposed price. The Attorney stated that H&H Lawn & Landscape had performed work of this type for other Districts. After brief discussion, the Trustees directed the Attorney to have H&H representatives contact the Clerk to discuss this topic in more detail. No additional spraying for weeds will be required with respect to the mulch work since the spraying was previously performed by Mr. Knust. However, areas of excessive wear under the swings and slide will need to be brought back to grade with dirt before additional mulch is put in place at those locations.

The Chairman stated that the next item of business on the agenda was payment of bills. The Chairman recommended payment of the following bills from the District's general fund:

- Shirlee Vakoc - \$540.54 for budget tracking
- OPPD - \$10,000.00 for electric services
- HGM Associates, Inc. - \$802.08 for engineering services
- Hillman, Forman Law Firm - \$7,433.51 for legal fees and expenses
- LS2Lawn and Landscaping - \$8,975.00 for June services

Upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

- |                   |       |
|-------------------|-------|
| Richard L. Hansen | - Aye |
| Nancy Wackerhagen | - Aye |
| Wes Lyons         | - Aye |
| Jim Nichols       | - Aye |
| John Ritchey      | - Aye |

the following resolution was adopted:

**RESOLVED**, that the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrants No. 5637 through 5642 and 5652 through 5653 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 7% per annum and to be redeemed no later than three years from the date of issuance, 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:

#5637 Shirlee Vakoc	\$540.54
#5638 OPPD	\$5,000.00
#5639 OPPD	\$5,000.00
#5640 HGM Associates, Inc.	\$802.08
#5641 Hillman, Forman, Childers & McCormack	\$5,000.00
#5642 Hillman, Forman, Childers & McCormack	\$2,433.51
#5652 LS2 Lawn & Landscaping	\$5,000.00
#56853LS2 Lawn & Landscaping	\$3,975.00

The Clerk then presented the following statements for payment through the District's Construction Fund:

Great Western Bank - \$500.00 registrar and paying agent	\$500.00
Baird Holm - \$19,500.00 refunding bond issue services	\$19,500.00
Bankers Trust Co - \$200.00 dissemination agent fees	\$200.00
Hillman, Forman - 2012 refunding bond issue services	\$14,625.00

Upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Richard L. Hansen	- Aye
Nancy Wackerhagen	- Aye
Wes Lyons	- Aye
Jim Nichols	- Aye
John Ritchey	- Aye

the following resolutions were adopted:

**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 hereby are authorized and directed to execute and deliver Warrants No. 5643 through 5651 to the following payees and in the following amounts, said warrants to be drawn on the Construction Fund of the District and to draw interest at the rate of 7% per annum and to be redeemed no later than five years from the date of issuance, 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:

#5643	Great Western Bank - registrar & paying agent	\$500.00
#5644	Baird Holm - refunding bond issue services	\$5,000.00
#5645	Baird Holm - refunding bond issue services	\$5,000.00
#5646	Baird Holm - refunding bond issue services	\$5,000.00
#5647	Baird Holm - refunding bond issue services	\$4,500.00
#5648	Bankers Trust Co. - dissemination agent - bond refunding	\$200.00
#5649	Hillman Forman Law Firm - 2012 refunding bond issue	\$5,000.00
#5650	Hillman Forman Law Firm - 2012 refunding bond issue	\$5,000.00
#5651	Hillman Forman Law Firm - 2012 refunding bond issue	\$4,625.00

**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 benefitted by said improvements in the District; the development of the land in the District is for residential or commercial use and the development of the land in the District for sale and occupation by the general public has proceeded and is proceeding with reasonable speed other than any incidental use for 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 authorized 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 obligation" under Section 265(b)(3)(B)(ii) 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 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 pertaining to the above warrants and the District and the Chairman and Clerk of the District hereby further certify, as of the date of the registration of the above warrants with the County Treasurer of Sarpy County, Nebraska as follows:

1. No separate reserve or replacement fund has been or will be established with respect to the above warrants. The District reasonably anticipates that monies in its bond fund reasonably attributable to the above warrants in excess of the 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 on the above warrants.
2. To the best of their knowledge, information and belief, the above expectations are reasonable.
3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.
4. The Certificate is being passed, executed and delivered pursuant to Section 1.148-2(b)(2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended.

In response to concerns voiced by the Clerk concerning amounts being expended on legal fees which are now in excess of amounts budgeted, the Attorney stated that he would be willing to

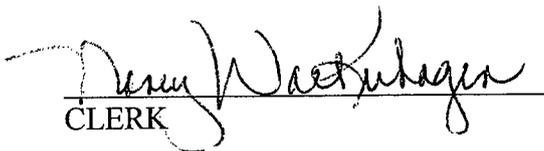
reduce his hourly rate for general services from \$190.00 to \$150.00 for the next 12 months, at the conclusion of which this topic can be revisited.

The Chairman stated the next item of business on the agenda was setting of the time and place for the next meeting of the Board. After brief discussion it was determined the next meeting of the Board will be held on Thursday, July 26, 2012 at 2:30 p.m. at Chalco Hills Recreation Area Visitor's Center, 8901 South 154<sup>th</sup> Street, Omaha, Nebraska. It was also determined that the Trustees will hold a preliminary budget meeting on August 7, 2012 at the Chalco Hills Recreation Area Visitor's Center beginning at 2:30 p.m. at which preliminary meeting the Accountant will be requested to be in attendance with a preliminary budget draft for discussion purposes. It was also determined that the Accountant will be requested to be present for the regular August meeting of the Board to be held Thursday, August 23 beginning at 2:30 p.m. and it was determined that the budget hearing will be scheduled for September 6, 2012 beginning at 2:30 p.m. at the Chalco Hills Recreation Area Visitor's Center.

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

  
CHAIRMAN

ATTEST:

  
CLERK

5 a

**SANITARY & IMPROVEMENT DISTRICT NO. 162  
MILLARD PARK PAVEMENT REPAIR 2012  
HGM PROJECT NO. 703510**

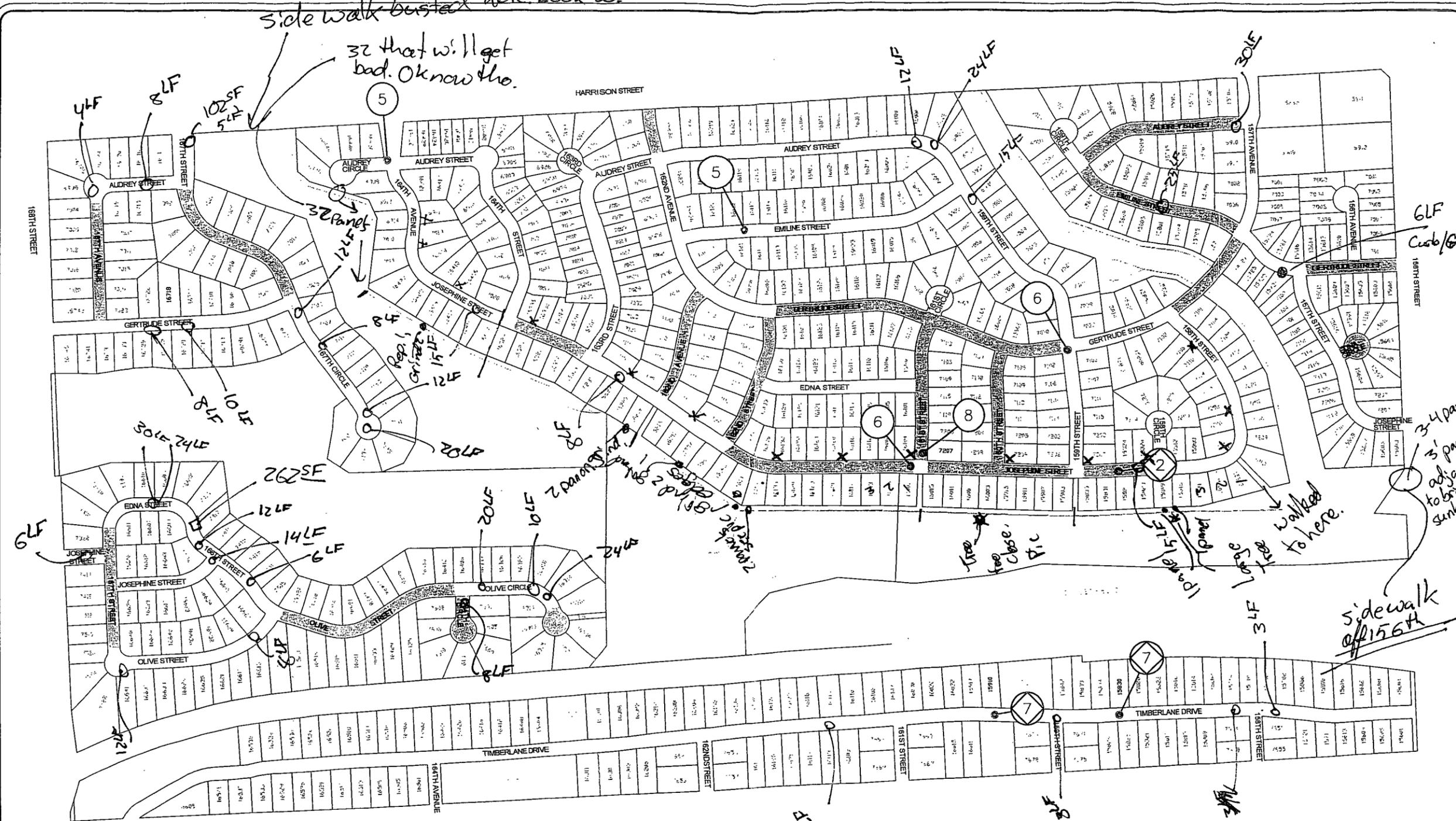
**OPINION OF PROBABLE PROJECT COSTS  
June 12, 2012**

<b>ITEM No.</b>	<b>DESCRIPTION</b>	<b>ESTIMATED QUANTITY</b>		<b>UNIT COST</b>	<b>TOTAL COST</b>
1	Mobilization	1	LS	\$500.00	\$500.00
2	Traffic Control	1	LS	\$500.00	\$500.00
3	Remove 7" PCC Pavement	50.0	SY	\$12.00	\$600.00
4	Remove 6" PCC Trail	43	SY	\$9.00	\$384.00
5	Remove 4" Sidewalk	239	SF	\$2.50	\$597.50
6	Construct 9" PCC Pavement	50.0	SY	\$64.00	\$3,200.00
7	Crushed Rock (6" Depth)	10	TON	\$20.00	\$200.00
8	Construct 6" PCC Trail	43	SY	\$45.00	\$1,920.00
9	Construct 4" PCC Sidewalk	214	SF	\$5.00	\$1,070.00
10	Remove and Replace Curb & Gutter	6	LF	\$60.00	\$360.00
11	Construct Concrete Curb Ramp w/Detectable Warning	27	SF	\$15.00	\$405.00
12	Flowable Fill	1	CY	\$250.00	\$250.00
13	Crack Routing and Sealing	450	LF	\$2.50	\$1,125.00
14	Pavement Grind	64	LF	\$2.50	\$160.00
15	Sodding	10	SY	\$8.00	\$80.00

**Total Construction Cost \$11,351.50**

side walk busted here look @

32 that will get bad. Ok now tho.



**LEGEND**

- 00 SHEET NUMBER
- 00 SHEET NUMBER ADJUST
- 00 CONSTRUCTION LOCATION
- 00 SHEET NUMBER ADJUST MANHOLE TO GRADE
- 00 ADDRESS
- 00 ROUTING AND SEALING AREAS
- 00 ADDRESS LISTED ON CONSTRUCTION PLANS

**hgm**  
ASSOCIATES INC.  
ENGINEERING ARCHITECTURE SURVEYING  
council bluffs iowa

PLG:	date
grown	
PMD	
designed	
WJG	
approved	
MAR 09	
date	revision

MILLARD PARK PAVEMENT REPAIR  
project SID 162  
client sheet  
SITE MAP



project no. 703510  
sheet 4 OF 8

**Heather**

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**From:** Larry Forman [larryforman@hfncm.com]  
**Sent:** Monday, June 25, 2012 2:46 PM  
**To:** Jim Nichols; John Ritchey; Nancy Wackerhagen; Rick Hansen; Wes Lyons  
**Subject:** SID 162 - Easements  
**Attachments:** Easement info.pdf

**Mr. Chairman and Members of the Board:**

At the May 24 meeting, you directed me to review easements covering four properties abutting on Harrison to determine if any of the easements run in favor of the SID. The properties were 15704 Audrey (Lot 44), 16232 Audrey (Lot 109), 6904 South 162 Avenue (Lot 110) and 15665 Harrison (not in the County database but apparently part of Lot 1).

Attached are portions of the plat of Millard Park showing the four lots in question. The dedication appearing on the plat does not appear to grant any easement rights to the SID. The record does show two easements of interest to the Board despite the fact the SID is not designated as a benefitted party:

1. Reservation of easements dated November 2, 1994 filed November 7, 1994 as document 94-23876. This document reserves a permanent easement over the northerly five feet of the above referenced lots (and other lots) bordering on Harrison for the care and maintenance of fences bordering the Harrison Street right-of-way. Since that easement does not run in favor of the SID, it is my opinion that the SID cannot legally expend funds for the maintenance, repair or insurance of fences along that line.
2. Reservation of easements dated November 2, 1994 and filed November 7, 1994 as document 94-23877. This document reserves easements over portions of the four subject lots (and four other lots) for construction and maintenance of entrance markers and landscaping amenities. On Lot 1, the easement extends over the west 20 feet of the north 20 feet of that lot. On Lot 44, the easement covers the east 20 feet of the north 20 feet of the Lot. On Lot 109, the easement covers the north five feet of the west five feet. On Lot 110, the easement covers the north five feet of the east five feet. Here again, since the SID is not designated as a party benefitted by the easement, it is my opinion it cannot expend SID funds to maintain the entrance markers and landscaping amenities.

Copies of these two documents are attached for your review. If these document prompt any additional questions, please feel free to call me at your convenience.

**LRF**

4025924040

9:25 AM

06/07/12

Accrual Basis

**SID 162**  
**Profit & Loss Budget vs. Actual**  
**July 2011 through June 2012**

	Jul '11 - Jun 12	Budget	\$ Over Budget
<b>Income</b>			
<b>Bond Fund</b>			
<b>Taxes</b>			
Personal Property Taxes	6,469.52		
Real Estate Taxes	735,854.89	776,650.00	-40,785.11
<b>Total Taxes</b>	<b>742,334.41</b>	<b>776,650.00</b>	<b>-34,315.59</b>
Real Estate Tax Credit	22,556.74		
Homestead Exemption Allocation	15,696.64		
Motor Vehicle Pro Rate	1,638.71	2,000.00	-361.29
Interest on Investments	158.71	800.00	-641.29
<b>Total Bond Fund</b>	<b>783,385.21</b>	<b>779,450.00</b>	<b>3,935.21</b>
<b>General Fund</b>			
<b>Taxes</b>			
Personal Property Taxes	2,453.93		
Real Estate Taxes	279,121.26	294,590.00	-15,468.74
<b>Total Taxes</b>	<b>281,575.19</b>	<b>294,590.00</b>	<b>-13,014.81</b>
Real Estate Tax Credit	8,556.00		
Homestead Exemption Allocation	6,333.21		
Motor Vehicle Pro Rate	621.58	800.00	-178.42
<b>Other Income</b>			
NRD reimbursement	168,700.00		
<b>Total Other Income</b>	<b>168,700.00</b>		
<b>Total General Fund</b>	<b>465,785.98</b>	<b>295,390.00</b>	<b>170,395.98</b>
<b>Total Income</b>	<b>1,249,171.19</b>	<b>1,074,840.00</b>	<b>174,331.19</b>
<b>Expense</b>			
<b>BondFund</b>			
Bond Interest Pymt.	204,906.25		
Bond Prncipal Paid	195,000.00		
Collection Fees - Sarpy Treas	14,846.69	15,532.00	-685.31
Fiscal Agent Fees	500.00	500.00	0.00
<b>Total BondFund</b>	<b>415,252.94</b>	<b>16,032.00</b>	<b>399,220.94</b>
<b>GeneralFund</b>			
Audit Fees	5,295.00	5,185.00	110.00
Collection Fees - Sarpy Treas	5,631.49	5,893.00	-261.51
Debt Service	4,850.14	27,500.00	-22,649.86
Engineering Fees	46,464.20	75,000.00	-28,535.80
Green Area Maintenance	47,599.87	55,000.00	-7,400.13
Insurance	3,531.00	4,000.00	-469.00
Legal Fees	28,240.00	25,000.00	3,240.00
Miscellaneous	916.46	315.00	601.46
Publishing	1,449.87	1,000.00	449.87
<b>Repairs&amp;Maintenance</b>			
Mission Creek	246,606.55		
N. Channel	110,000.00		
Paving	6,450.00		
Tree Removal	1,200.00		
Repairs&Maintenance - Other	0.00	548,000.00	-548,000.00
<b>Total Repairs&amp;Maintenance</b>	<b>364,256.55</b>	<b>548,000.00</b>	<b>-183,743.45</b>
Snow Removal	862.00	8,500.00	-7,638.00
Street Cleaning	1,080.00	1,500.00	-420.00
Street Lighting/Utilities	49,644.28	50,000.00	-355.72
Street Signs	603.47	2,000.00	-1,396.53
<b>Total GeneralFund</b>	<b>560,424.33</b>	<b>808,893.00</b>	<b>-248,468.67</b>
<b>Total Expense</b>	<b>975,677.27</b>	<b>824,925.00</b>	<b>150,752.27</b>
<b>Net Income</b>	<b>273,493.92</b>	<b>249,915.00</b>	<b>23,578.92</b>

8/3/2012  
09:28:33

\*\*\*\* COUNTY TREASURER GENERAL LEDGER \*\*\*\*  
DETAIL REVENUE LISTING PFP FUND  
FOR: MAY 2012

PAGE: 1

*Send  
out*

FUND: 8062	SID #162 GENERAL	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	337,065.53	152,324.00
15100	- BEGINNING INVESTMENT ON HAND	0.00	0.00
BEGINNING BALANCE:		337,065.53	152,324.00
TAX RECEIPT COLLECTIONS:			
30136	- 2010 PERSONAL PROPERTY TAX	0.00	1,397.05
30137	- 2011 PERSONAL PROPERTY TAX	18.25	1,056.86
30336	- 2010 REAL ESTATE TAXES	0.00	133,501.83
30357	- 2011 REAL ESTATE TAXES	2,170.42	145,619.43
TAX RECEIPT TOTALS:		2,188.67	281,575.19
34401	- HOMESTEAD EXEMP ALLOCATION	1,324.78	6,333.21
34403	- REAL ESTATE TAX CREDIT	0.00	8,556.00
34601	- MOTOR VEHICLE PRO RATE	0.00	621.58
54001	- MISCELLANEOUS REVENUE	0.00	168,700.00
OTHER RECEIPT TOTALS:		1,324.78	184,210.79
60000	- DISBURSEMENTS	-268,782.88	-540,726.16
60001	- PROPERTY TAX COMMISSION	-43.77	-5,631.49
10000	ENDING CASH ON HAND	71,752.33	71,752.33
15100	ENDING INVESTMENT ON HAND	0.00	0.00
GRAND TOTALS		71,752.33	71,752.33

6/5/2012  
08:29:12

\*\*\*\* COUNTY TREASURER GENERAL LEDGER \*\*\*\*  
DETAIL REVENUE LISTING PER FUND  
FOR: MAY 2012

PAGE: 1

FUND: 8362	SID #162 BOND	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	900,670.24	178,990.58
15100	- BEGINNING INVESTMENT ON HAND	299,953.33	424,878.04
BEGINNING BALANCE:		1,200,623.57	603,868.62
TAX RECEIPT COLLECTIONS:			
30136	- 2010 PERSONAL PROPERTY TAX	0.00	3,683.17
30137	- 2011 PERSONAL PROPERTY TAX	48.11	2,786.35
30336	- 2010 REAL ESTATE TAXES	0.00	351,959.48
30337	- 2011 REAL ESTATE TAXES	5,722.03	383,905.41
TAX RECEIPT TOTALS:		5,770.12	742,334.41
34401	- HOMESTEAD EXEMP ALLOCATION	3,492.60	16,696.64
34403	- REAL ESTATE TAX CREDIT	0.00	22,556.74
34601	- MOTOR VEHICLE PRO RATE	0.00	1,633.71
51001	- INTEREST ON INVESTMENTS	0.00	158.71
OTHER RECEIPT TOTALS:		3,492.60	41,050.80
60000	- DISBURSEMENTS	-238,270.00	-400,906.25
60001	- PROPERTY TAX COMMISSION	-115.40	-14,846.69
15100	- INVESTMENTS	0.00	-124,924.71
10000	ENDING CASH ON HAND	671,547.56	671,547.56
15100	ENDING INVESTMENT ON HAND	299,953.33	299,953.33
GRAND TOTALS		971,500.89	971,500.89

7/27/2012  
09:04:30

\*\*\* COUNTY TREASURER GENERAL LEDGER \*\*\*  
DETAILED REVENUE LISTING PER FUND  
FOR: JUNE 2012

PAGE: 1

FUND: 8062	STD #162 GENERAL	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	71,752.33	152,324.00
15100	- BEGINNING INVESTMENT ON HAND	0.00	0.00
BEGINNING BALANCE:		71,752.33	152,324.00
TAX RECEIPT COLLECTIONS:			
30136	- 2010 PERSONAL PROPERTY TAX	0.00	1,397.05
30137	- 2011 PERSONAL PROPERTY TAX	0.00	1,056.58
30336	- 2010 REAL ESTATE TAXES	0.00	133,501.83
30337	- 2011 REAL ESTATE TAXES	4,269.11	149,928.54
TAX RECEIPT TOTALS:		4,269.11	285,844.30
34401	- HOMESTEAD EXEMP ALLOCATION	1,324.72	7,657.99
34403	- REAL ESTATE TAX CREDIT	0.00	8,556.00
34601	- MOTOR VEHICLE PRO RATE	236.99	958.57
54001	- MISCELLANEOUS REVENUE	0.00	168,700.00
OTHER RECEIPT TOTALS:		1,561.77	185,772.56
60000	- DISBURSEMENTS	-39,775.42	-389,503.58
60001	- PROPERTY TAX COMMISSION	-85.38	-5,716.87
10000	ENDING CASH ON HAND	37,722.41	37,722.41
15100	ENDING INVESTMENT ON HAND	0.00	0.00
GRAND TOTALS		37,722.41	37,722.41

7/5/2012  
09:05:12

\*\*\*\* COUNTY TREASURER GENERAL LEDGER \*\*\*\*  
DETAIL REVENUE LISTING PER FUND  
FOR: JUNE 2012

PAGE: 1

FUND: 8367	SID #162 BOND	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	671,547.56	178,990.58
15100	- BEGINNING INVESTMENT ON HAND	299,953.33	424,878.04
BEGINNING BALANCE:		971,500.89	603,868.62
TAX RECEIPT COLLECTIONS:			
30136	- 2010 PERSONAL PROPERTY TAX	0.00	3,683.17
30137	- 2011 PERSONAL PROPERTY TAX	0.00	2,786.35
30336	- 2010 REAL ESTATE TAXES	0.00	351,959.48
30337	- 2011 REAL ESTATE TAXES	11,254.90	395,160.31
TAX RECEIPT TOTALS:		11,254.90	753,589.31
24401	- HOMESTEAD EXEMP ALLOCATION	2,492.60	20,189.24
34403	- REAL ESTATE TAX CREDIT	0.00	22,556.74
34601	- MOTOR VEHICLE PRO RATE	624.20	2,263.51
51001	- INTEREST ON INVESTMENTS	46.67	205.38
52001	- PROCEEDS SALES OF BONDS	4,681,244.56	4,681,244.56
OTHER RECEIPT TOTALS:		4,685,408.63	4,726,459.43
60000	- DISBURSEMENTS	-5,210,875.78	-5,611,782.03
60001	- PROPERTY TAX COMMISSION	-225.10	-15,071.79
15100	- INVESTMENTS	-299,953.33	-424,878.04
10000	- ENDING CASH ON HAND	457,063.54	457,063.54
15100	- ENDING INVESTMENT ON HAND	0.00	0.00
GRAND TOTALS		457,063.54	457,063.54

ORDINANCE NO. 62812

Adopted by Sanitary and Improvement District  
No. 162 of Sarpy County, Nebraska  
On June 28, 2012

WHEREAS, the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska adopted Ordinance No. 22007 on February 20, 2007 relating to the issuance by the District of temporary use permits for encroachments on SID-owned property; and

WHEREAS, the Board of Trustees of SID 162 has determined to revise Ordinance No. 22007 to delete the requirement for notarization of temporary use permit applications as contained in Section 1 and to revise the expiration date language for temporary use permits as contained in Section 3,

NOW, THEREFORE, the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska does hereby adopt the following ordinance in place of Ordinance No. 22007:

1. To secure a temporary use permit for an encroachment on SID-owned property, the person or persons requesting the permit must file an application with the Board of Trustees of SID 162 describing the encroachments in detail, including the dimensions of the encroachment and which shows the platted lots the encroachment abuts. In addition, the application must contain a provision signed by said persons, and their respective spouses, requesting the temporary use permit which states the following:

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

2. Any person requesting a temporary use permit for a future encroachment on SID-owned property must submit an application containing the same information as outlined in Paragraph 1, above.

3. If a temporary use permit is granted by SID 162, said permit will expire on June 30 of the second year following the date of issuance unless renewed prior to that date. Temporary use permits may or may not be granted or renewed in the sole discretion of the Board of Trustees.

4. If a temporary use permit is granted, the maintenance and upkeep of said encroachment shall be the sole responsibility and cost of the person or persons who the temporary use permit is granted.

5. If said encroachment is not maintained, the Board of Trustees, in its sole and absolute discretion, may remove said encroachment, with seven calendar days prior to written notice, the cost

of the removal, including the restoration of the premises as it was prior to the construction of the encroachment, to be charged to the person or persons who constructed said encroachment and also to the person or persons who are using said encroachment.

6. The Board of Trustees, in its sole and absolute discretion, may revoke said temporary use permit at anytime, with or without cause, and, with seven calendar days prior written notice, the cost of the removal of said encroachment, including the restoration of the premises as it was prior to the construction of the encroachment, to be charged to the person or persons who constructed said encroachment and also to the person or persons who are using said encroachment.

7. Any encroachment on SID-owned property without a temporary use permit may, in the sole discretion of the Board of Trustees, be removed by SID 162, with seven calendar days prior written notice, the cost of the removal, including the restoration of the premises as it was prior to the construction of the encroachment, to be charged to the person or persons who constructed said encroachment and also to the person or persons who are using said encroachment.

8. In the event the SID does not remove an encroachment for a period of time, SID 162 does not waive its right for future removal.

Dated this 28<sup>th</sup> day of June, 2012.

June 7, 2012

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

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

PHONE: 402.933.5230  
FAX: 402.933.6783

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, 2012. 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, 2012. 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 (unmodified), we will 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 the provisions of laws, regulations, contracts, and 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 written 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 evaluating and 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 and cash flows, where applicable, 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 is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of supplementary information with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute

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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 of the inherent limitations of an audit, combined with the inherent limitations of internal control, 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, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. 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 the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management 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 and 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 or material weaknesses. 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

*COPY*

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 may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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, 2012 and to issue our reports no later than December 15, 2012. 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

*COPY*

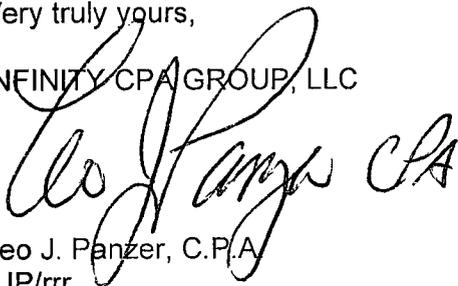
fee is based on anticipated cooperation from you and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a fee estimate before we incur additional costs.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2010 peer review report accompanies this letter.

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: Larry Forman

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

Chairman signature Richard J. Hansen Date: 28 June 2012

**COPY**

**OLSEN, MUHLBAUER & CO., L.L.P.**

*Certified Public Accountants*

**PARTNERS**

**RICHARD D. MUHLBAUER  
PATRICK J. O'BRIEN  
TRUDENE L. WITTMAACK  
KARLA L. FULTON  
TAMMY M. BRUCH  
ROBERT L. MUHLBAUER**

**1127 PLAZA DR.  
VILLAGE PARK EAST  
CARROLL, IOWA 51401  
712-792-4314  
FAX 712-792-4503**

**SYSTEM REVIEW REPORT**

November 19, 2010

To the Partners of Infinity CPA Group, LLC  
and the Peer Review Committee of the Nevada Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Infinity CPA Group, LLC (the firm) in effect for the year ended May 31, 2010. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards.

In our opinion, the system of quality control for the accounting and auditing practice of Infinity CPA Group, LLC in effect for the year ended May 31, 2010, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Infinity CPA Group, LLC has received a peer review rating of pass.

*Olsen, Muhlbauer & Co., LLP*

OLSEN, MUHLBAUER & CO., L.L.P.  
Certified Public Accountants

**COPY**

MEMO

To: Chairman and Members of the Board of Trustees of SID 162 of Sarpy County, Nebraska  
From: Larry R. Forman  
Date: May 30, 2012  
RE: Payment for Costs of Corner Sidewalks with ADA-Compliant Wheel Chair Ramps

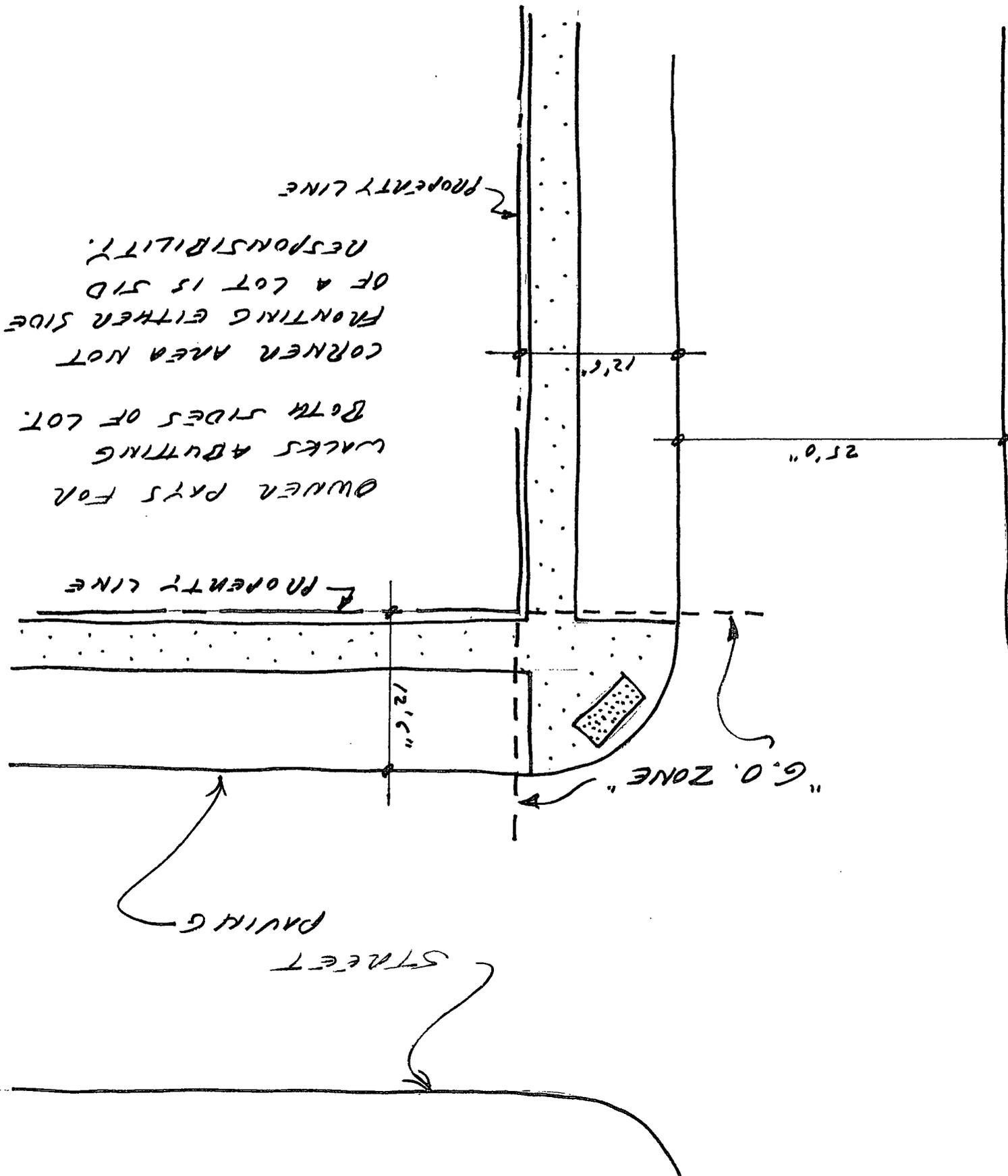
Mr. Chairman and Members of the Board:

At last week's meeting, some comments were made with regard to responsibility for sidewalk replacement costs and, if I recall correctly, that conversation extended to costs to make sidewalks at intersections ADA-compliant. At the time, something told me that expense should not be borne by a homeowner just because he or she happened to live on a corner lot but I have finally learned to keep my mouth shut until I'm armed with correct information before making a comment. I have now had a chance to confirm with Rich Harman of Ameritas and a couple of other sources that costs associated with replacement of sidewalks at intersections are to be treated as a general obligation expense of the District. Accordingly, if a homeowner of a corner lot is replacing sidewalks, he or she would be responsible for the portions abutting on the two faces of the lot but the District would be responsible for the corner including the portion of the sidewalk within 12½ feet of the extended paving along either street as shown on the attached diagram.

If this memo generates any questions, feel free to call at any time.

LRF

cc: Mr. Dave Harnisch - Engineer



4025924040

**SHIRLEE R. VAKOC**  
1107 South 93<sup>rd</sup> Avenue  
Omaha, NE 68124  
592-4040

**STATEMENT FOR SERVICES RENDERED**

June 5, 2012

TO: SID#162 Sarpy County  
c/o Larry Forman  
7171 Mercy Rd. Suite 650  
Omaha, NE 68106-2669

---

For services rendered .....

Meeting and preparation for meeting w/SID#162 to discuss bookkeeping; setting up accounting for SID #162 starting w/July 2011 to current on Quickbooks; posting issued warrants and posting income information from Treasurer's Month Reports; reconcile ending balances to Treasurer's Report through May 2012; conferring w/Infinity CPA, Rhonda Riha; going to Sarpy County Treasurer's Office to pick up missing reports and set up email for future reports; conferring w/Nancy Wackerhagen on various matters

14.4 Hours @\$35.00 -----\$ 504.00

Expenses: Copies for discussion at meeting and copies for Clerk 36.54

Balance due -----\$ 540.54

*pd 6-28-12  
# 5637*



Account Number	Due Date	Total Amount Due
4393100041	Jun 19, 2012	\$14,320.73

Customer Name: SID 162 SARPY  
Statement Date: May 30, 2012

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 04-27-2012 To 05-30-2012 @33 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$3,843.34	\$24.85	\$4,080.94

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

Sales Tax 212.75  
 Total Charges \$4,080.94  
 Previous Balance 10,239.79  
 Total Amount Due \$14,320.73  
 Late Payment Charge of \$163.24 applies after due date.

*OPPPO rec'd \$10,000.00 on 6-14-12  
 balance due of \$4,320.73  
 pd 6-28-12 #5638 + 5639  
 \$10,000.00*

2 Please return this portion with payment

May is National Electric Safety month. For safety tips or information on safety-enhancing products, see Outlets.

Statement Date: May 30, 2012

Account Number	Due Date	Total Amount Due
4393100041	Jun 19, 2012	\$14,320.73

Late Payment Charge of \$163.24 applies after due date.

Amount Paid

Energy Assistance: Monthly \$1  \$2  \$5  Other \$ \_\_\_\_\_  
 One-Time Contribution \$ \_\_\_\_\_

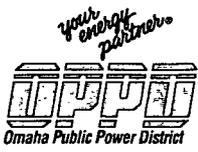
A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 397-6965

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

SID 162 SARPY  
 % HILLMAN FORMAN CHILDERS & MCCORMACK  
 7171 MERCY RD STE 650  
 OMAHA NE 68106-2670

PO BOX 3065  
 OMAHA NE 68103-0065





Account Number	Due Date	Total Amount Due
4393100041	Jun 19, 2012	\$14,320.73

Customer Name: SID 162 SARPY  
 Statement Date: May 30, 2012

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

Billing Period From 04-27-2012 To 05-30-2012 @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	\$17.63	\$3,843.34			
SL61					24.85	3,843.34	\$4,080.94





\* \* \* \* INVOICE \* \* \* \*

SID No. 162  
 Millard Park Subdivision  
 c/o Larry Forman  
 7171 Mercy Road Suite 650  
 Omaha, NE 68105

DATE : 5/30/2012  
 CLIENT NO. : 7241  
 INVOICE NO. : 703510-11

Progress billing for professional engineering services for the Millard Park 2011 general services as per agreement; from 4/1/12 through 5/15/12.

	CURRENT HOURS	RATE		CURRENT PERIOD
<b>Board Meetings</b>				
(Attend meeting 2/29/12 & 3/29/12)				
Senior Project Engineer- W. Glismann	1.00	144.00	\$	144.00
Design Engineer - D. Harnisch	2.00	75.72		151.44
			\$	<u>295.44</u>
<b>Misc. Tasks</b>				
<b>Paving Repairs:</b>				
(Marking Removals & Routing in Field, Inspection, Measure Quantities & Pay Request)				
Senior Project Engineer- W. Glismann	3.00	144.00	\$	432.00
Design Engineer - D. Harnisch	0.50	73.56		36.78
				<u>468.78</u>
<b>Mission Creek Master Plan</b>			\$	0.00
<b>Mission Creek Phase 2</b>				
(Final Construction Quantities & Submittal of Funding Request Info to Papio-Mo NRD)				
			\$	0.00
<b>North Channel Repairs</b>			\$	0.00
<b>Mowing &amp; Snow Contract</b>				
(Document Preparation, Bid Opening and Project Contract)				
Design Engineer - D. Harnisch	0.50	75.72		37.86
			\$	<u>37.86</u>
			<b>Current Amount Due</b>	<b>\$ <u><u>802.08</u></u></b>

*pl 6-28-12  
5640*

**HILLMAN, FORMAN, CHILDERS & McCORMACK**

7171 MERCY ROAD, SUITE 650  
OMAHA, NEBRASKA 68106-2669  
(402) 397-8051  
TAX NO. 47-0648847

Sanitary and Improvement District No. 162 of Sarpy County

PAGE 1

BILLING DATE: 06/07/12

ACC'T NO.: LRF-162-001

RE: General

**PREVIOUS BALANCE: \$6,310.56**

<b>DATE</b>	<b>PROFESSIONAL SERVICES RENDERED</b>	<b>INDIV</b>	<b>TIME</b>	<b>AMOUNT</b>
05/02/12	Review e-mail from clerk	LRF	0.20	38.00
05/02/12	Review e-mail; prepare warrant and cover letter	LRF	0.40	76.00
05/03/12	Processing of closing certificates; return certificates to bond house with cover letter; review e-mail from clerk; memo re agenda item	LRF	0.50	95.00
05/03/12	Conf. NRD re room use; prepare reservation form and e-mail to NRD; prepare agenda/certificate, officers certificate, minutes of April 26 meeting	LRF	1.60	304.00
05/07/12	Additional work on April 26 minutes; prepare cover letter to chairman; conf. chairman; conf. Gerald Pesek; warrant and cover letter to bond house	LRF	3.00	570.00
5/08/12	Review and revise April 26 minutes; fax room reservation to NRD; prepare summary of April 26 minutes; calls to compile information on HOA's; prepare newsletter lead-in section; conf. Ms. Konz; conf. Mr. Ritchey; additional work on newsletter; e-mail memo and newsletter to trustees; prepare copies and mail to trustees	LRF	4.20	798.00
05/09/12	Prepare meeting notice and cover letter to paper; notices to county, engineer and trustees	LRF	0.80	152.00
05/09/12	Conf. election commissioner re owner list; prepare check and forward to election commissioner; review information from trustees and Weedon; revise newsletter; conf. clerk; additional revisions to newsletter; conf. Weedon; assemble revised newsletter; deliver newsletter to Copycat	LRF	2.80	532.00

**HILLMAN, FORMAN, CHILDERS & McCORMACK**

7171 MERCY ROAD, SUITE 650  
OMAHA, NEBRASKA 68106-2669  
(402) 397-8051  
TAX NO. 47-0648847

Sanitary and Improvement District No. 162 of Sarpy County

PAGE 2

BILLING DATE: 06/07/12

ACC'T NO.: LRF-162-001

05/10/12	Proof and pay publication notice of meeting	LRF	0.30	57.00
05/11/12	Conf. Copycat; retrieve newsletter	LRF	0.60	114.00
05/12/12	Review e-mail and 8038 forms; e-mail forms and memo to chairman; assemble April 26 proceedings; letter and set of proceedings to bond house; letters and copies of proceedings to accountant and county clerk	LRF	1.60	304.00
05/12/12	Coordinate affixing of labels and postage to newsletter	LRF	0.50	95.00
05/14/12	Call to chairman; conf. Ameritas; conf. clerk; meet with clerk to sign forms; deliver forms to bond house; deliver newsletter to post office	LRF	2.00	380.00
05/16/12	Compile information re existing temporary use permits	LRF	1.20	228.00
05/17/12	Finalize list of temporary use permits information and forward to Mr. Ritchey with cover memo; review e-mail from engineer	LRF	1.20	228.00
05/18/12	Review e-mails re street cavitation and mowing bill	LRF	0.20	38.00
05/21/12	Update temporary use permit application; memo to trustees re same	LRF	2.50	475.00
05/22/12	Review e-mail from Mr. Ritchey; revise TUP list and prepare e-mail memo to Mr. Ritchey	LRF	0.80	152.00
05/23/12	Review and revise temporary use permit form; prepare receipts of notice, warrants list	LRF	0.90	171.00
05/23/12	Additional work on TUP list; revise memo to Mr. Ritchey; e-mail list and memo to Mr. Ritchey; review e-mails from clerk, messers Lyons, Ritchey, Ms. Konz and Ms. Reider re easements; memo to trustees re same; conf. engineer, prepare agenda and e-mail to trustees with memo	LRF	2.60	494.00

**HILLMAN, FORMAN, CHILDERS & McCORMACK**

7171 MERCY ROAD, SUITE 650  
OMAHA, NEBRASKA 68106-2669  
(402) 397-8051  
TAX NO. 47-0648847

Sanitary and Improvement District No. 162 of Sarpy County

PAGE 3  
BILLING DATE: 06/07/12  
ACC'T NO.: LRF-162-001

5/24/12	Compute costs for newsletters; e-mail to John; conf. Knust; conf. chairman; e-mail memo to John	LRF	0.70	133.00
05/24/12	Attend trustee's meeting	LRF	2.00	380.00
05/29/12	Review e-mail from engineer; e-mail copy of newsletter to engineer; review e-mails from engineer and chairman; update TUP master list and e-mail to trustees; letters to 6 owners re need for permits; e-mail memo and copies of letters to trustees	LRF	2.40	456.00
05/29/12	Conf. Brett Wawers and Rich Harmon re payment for wheelchair ramps at intersections; memo and diagram to trustees; review e-mails re trampoline; conf. chairman re same	LRF	1.20	228.00
05/30/12	Review and revise memo re corner sidewalks; review and forward letters to 6 owners	LRF	0.40	76.00
05/30/12	Review and respond to e-mail from accountant re chairman and clerk information	LRF	0.30	57.00
05/31/12	Review e-mail from 3 trustees; review e-mail from Tim Knust and conf. Tim re status of payment	LRF	0.50	95.00
<b>Total of New Services</b>			<b>35.30</b>	<b>6,726.00</b>

<b>DATE</b>	<b>EXPENSE</b>		<b>AMOUNT</b>
05/08/12	Omaha World Herald - publication		11.96
05/09/12	Sarpy County Election Commission - property owners list		25.00
05/12/12	Copycat - newsletter		332.00
05/14/12	Postage for mailing newsletter		310.50
05/31/12	Mileage		28.05
<b>Total of New Expenses:</b>			<b>707.51</b>

**HILLMAN, FORMAN, CHILDERS & McCORMACK**

7171 MERCY ROAD, SUITE 650  
OMAHA, NEBRASKA 68106-2669  
(402) 397-8051  
TAX NO. 47-0648847

Sanitary and Improvement District No. 162 of Sarpy County

PAGE 4  
BILLING DATE: 06/07/12  
ACC'T NO.: LRF-162-001

DATE	PAYMENT	AMOUNT
06/06/12		2,419.16
<b>Total of New Payments:</b>		<b>2,419.16</b>

**ACCOUNT SUMMARY**

PREVIOUS BALANCE: \$6,310.56  
NEW SERVICES: \$6,726.00  
NEW EXPENSES: \$ 707.51  
NEW PAYMENTS: \$2,419.16  
TOT. CURRENT PERIOD: \$7,433.51  
CURRENT BALANCE: \$11,324.91

→ pd 6-28-12  
# 5641 +  
5642



# Great Western Bank®

Making Life Great®

Member FDIC

May 7, 2012

Hunter Law Office  
ATTN: Ronald W. Hunter  
11605 Arbor St., Suite 104  
Omaha, NE 68144

RE: Sanitary and Improvement District #162, Series 2009  
Account #6821

Dear Mr. Hunter:

Fee billing for services rendered as Registrar and Paying Agent:  
FOR PERIOD OF: NOVEMBER 16, 2011 THROUGH MAY 15, 2012

MINIMUM BOND FEE:

\$250.00

EXTRAORDINARY FEE:

TOTAL FEE DUE:

\$250.00

Please remit your check payable to Great Western Bank, ATTN: Trust Department, 9290 W. Dodge Rd, Ste 202, Omaha, NE 68114. If you have any questions feel free to call us at (402) 554-7345.

Sincerely,

Ted L. Hall, J.D.  
VP & Trust Officer  
Wealth Management Division

*per 6-28-12  
CF # 5643  
\$ 500.00*



Great Western Bank®

Making Life Great®

Member FDIC

May 16, 2012

Hunter Law Office  
ATTN: Ronald W. Hunter  
11605 Arbor St., Suite 104  
Omaha, NE 68144

RE: Sanitary and Improvement District #162, Series 2004  
Account #6626

Dear Mr. Hunter:

Fee billing for services rendered as Registrar and Paying Agent:  
FOR PERIOD OF: DECEMBER 2, 2011 THROUGH JUNE 1, 2012

MINIMUM BOND FEE:

\$250.00

EXTRAORDINARY FEE:

TOTAL FEE DUE:

\$250.00

Please remit your check payable to Great Western Bank, ATTN: Trust Department, 9290 W. Dodge Rd, Ste 202, Omaha, NE 68114. If you have any questions feel free to call us at (402) 554-7345.

Sincerely,

Ted L. Hall, J.D.

VP & Trust Officer

Wealth Management Division

**BAIRD HOLM**<sup>LLP</sup>  
ATTORNEYS AT LAW

1500 Woodmen Tower  
Omaha, Nebraska 68102

Ameritas Investment Corp.  
Omaha, Nebraska

Client: S0630-01841  
June 5, 2012

STATEMENT SUMMARY

To examination of transcript and final opinion in connection with issue of \$4,875,000 of General Obligation Refunding Bonds of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, Series 2012, initially dated June 1, 2012. \$19,500.00

TOTAL AMOUNT DUE THIS STATEMENT \$19,500.00

\*\*\*\*\*

\*\*\*\* CLIENT COPY \*\*\*\*

*pd 6-28-12  
CF # 5644 TO  
5647*



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

**Invoice**

**SARPY CO NE SID 162 GO & RFND BD 6/1/12**  
 HILLMAN, FORMAN, CHILDERS & MCCORMACK  
 7171 MERCY ROAD, SUITE 650  
 OMAHA NE 68106

Invoice No: 4768  
 Invoice Date: 06/05/12

CATEGORY	QUANTITY	RATE	AMOUNT
BALANCE CARRIED FORWARD:			\$0.00
-----			
PREVIOUS AMOUNT BILLED:	\$0.00		
AMOUNT RECEIVED:	\$0.00		
FLAT FEE			
INITIAL FEE			\$200.00
=====			
TOTAL DUE			\$200.00

*PO 6-25-12  
 CF # 5648*

CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
200.00	0.00	0.00	0.00	0.00	200.00

-----  
 PLEASE DETACH AND RETURN WITH PAYMENT

**SARPY CO NE SID 162 GO & RFND BD 6/1/12**  
 HILLMAN, FORMAN, CHILDERS & MCCORMACK  
 7171 MERCY ROAD, SUITE 650  
 OMAHA NE 68106

Invoice #: 4768  
 Invoice Date: 06/05/12  
 Bill Code: 0185388469

**Total Due:** 200.00

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

Amount Enclosed:



**HILLMAN, FORMAN, CHILDERS & McCORMACK**

7171 MERCY ROAD, SUITE 650  
OMAHA, NEBRASKA 68106-2669  
(402) 397-8051  
TAX NO. 47-0648847

June 27, 2012

SANITARY AND IMPROVEMENT DISTRICT NO. 162  
OF SARPY COUNTY, NEBRASKA

Re: Refunding Bond Issue

For professional services rendered with respect to issuance of \$4,875,000.00  
of general obligation refunding bonds dated June 1, 2012

\$4,875,000.00 x .003 ..... \$14,625.00

*pd 6-25-12  
CF # 5649,  
5650  
5651*

56

# Invoice



LS2 Lawn Landscaping Sprinklers & Snow

LS2  
5070 South 174th Street  
Omaha, NE 68135-4306

402-891-1000

Date	Invoice #
6/28/2012	95Dodge

Bill To
Forman, Larry SID 162

P.O. No.	Terms	Project

Qty	Description	Rate	Amount
4	MOWING SID 162--6/4,11,18,25	1,240.00	4,960.00
4	Garbage Collection - Removal 6/4,11,18,25	30.00	120.00
1	Tree Pruning Removal on Paths - June	780.00	780.00
6	Tree Pruning Removal on Paths - June - Additional Hours	65.00	390.00
10	Tree Pruning Removal on 158th Entrance - June	65.00	650.00
4	Tree Pruning Removal on Path Due To Storm 6/18	65.00	260.00
1	Cleanout South Basin, located south of Gertrude Street, Removing all sand, gravel, dirt, grass and debris from basin	1,100.00	1,100.00
1	Cleanout North basin, located south of Harrison Street, Removing all sand, gravel, dirt, grass and debris from the basin	275.00	275.00
1	Cleanup of rip rap and remove from SID channel flow area	440.00	440.00
	Remit to above address		

PAYMENT POLICY -ALL INVOICES DUE ON RECEIPT. EACH 30 DAYS THEREAFTER, 5% OF BALANCE WILL BE ADDED	<b>Total</b>	\$8,975.00
	<b>Payments/Credits</b>	\$0.00
	<b>Balance Due</b>	\$8,975.00

Pay online at: <https://ipn.intuit.com/5xhpw9t5>

*pd 6-28-12  
# 5652 x  
5653*