

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

**Minutes of Meeting of Board of Trustees
May 23 2013**

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 May 23, 2013 at 2:30 p.m. at Chalco Hills Recreation Area Visitors Center, Board Room, 8901 South 154th Street Nebraska.

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

Absent: Trustee Jim Nichols.

Also present: Sarpy County Engineer Dennis Wilson, Engineers Bill Glismann and Dave Harnish of HGM Associates, Inc., Attorney Larry Forman and four District residents.

Notice of the meeting was given in advance thereof by publication in the Papillion Times on May 15, 2013, 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 Harrison Street traffic issues. The Chairman called upon Sarpy County Engineer Dennis Wilson who reported on recent steps taken by Sarpy County and other governmental agencies in addressing Harrison Street traffic. He stated that since Harrison Street is half in Sarpy County and half in Douglas County and since

a portion of the property on the north side of Harrison Street is within the boundaries of the City of Omaha, discussions concerning ways and means of dealing with Harrison Street traffic issues have involved officials of both counties as well as the City of Omaha. The Metropolitan Area Planning Agency has also been involved since it is involved with the allocation of federal money for the metro area among the various priority street projects undertaken in both counties. He stated that since only \$13 million has been allocated for the entire metro area, it has been necessary for MAPA and its member agencies to undertake a Transportation Improvement Program to address Harrison Street. At the present time, it appears that federal funding for Harrison is slated for several years down the road. A study has been commissioned regarding traffic signals along Harrison from 147th Street to 204th Street, with that study scheduled for completion in July. He is hopeful that a partnership consisting of Douglas County, Sarpy County and the City of Omaha will be able to finance the Harrison Street improvements from 147th Street to 168th Street at no cost to District residents with a combined bond issue which could accelerate completion of the improvements along that stretch of roadway to 2018. Trustee John Ritchey inquired as to the necessity for voter approval of such a bond issue but Mr. Wilson indicated that voter approval was not required. He stated that temporary traffic signals will be permitted during the interim period, with long-term plans calling for the stretch from 147th Street to 204th Street ultimately consisting of five lanes. He stated that he would be happy to meet again with the Board in August or September following completion of the current study in July. The Chairman stated that he would be in touch with Mr. Wilson to make arrangements for Mr. Wilson's attendance at one of those meetings. Regarding construction of a sound barrier wall, Mr. Wilson stated that tentative plans call for construction of such a wall on the south side of Harrison from 157th Street to the creek at no cost to the District. He stated that if such a wall was approved, owners along that stretch of roadway will have input concerning the design on the face of the wall panels. Trustee Ritchey stated that construction of such a sound wall would require two-thirds approval of the owners of abutting property within one block of the face of the wall. He added that an item has been included in the District newsletter requesting that residents submit letters to Mr. Wilson expressing their support for the sound wall. The Clerk added that a similar request for letters of support has been placed on the District's web page. Regarding an additional traffic light, Mr. Wilson stated that governmental guidelines would probably require the light between 156th Street

and 168th Street to be installed at 162nd Street to comply with the half mile interval criteria. Trustee Ritchey observed that the Board has been pushing for a traffic light at this location for the past six years and he stated that Mr. Wilson has been attempting to assist in this regard. Thereafter, the Trustees thanked Mr. Wilson for his attendance, after which Mr. Wilson departed the meeting.

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. Mission Creek Channel Restoration Project. Mr. Glismann distributed to the Trustees copies of an updated set of plans and specifications for the project designated Mission Creek Channel Reestablishment-Phase III. He stated that recent survey work has disclosed additional erosion within the work zone and stated that this additional erosion is reflected in the updated plans. He also submitted to the Trustees copies of a site and grading plan disclosing the proposed locations for various varieties of trees being proposed by a landscape architect for planting within and adjacent to the work area to replace many of the trees which have previously been impacted by erosion as well as other trees that will need to be removed as part of the project. Following fairly extensive review of the plans and tree planting plan, Mr. Glismann stated that final plans and specifications, as well as materials necessary for publication of the Resolution of Necessity and Notice to Bidders, will be available for the June meeting to allow for publication of the required notices in July and the awarding of a contract at the July meeting if funding for the project is approved at the NRD meeting in July. The Trustees approved the landscaping plan and directed that it be included as part of the overall package for consideration in June. In response to a suggestion that the tentative plans be placed on the District's website, Trustee Ritchey reminded the Board members that the Board utilizes Facebook rather than a website.

B. 2013 Paving Maintenance Project. Dave Harnish distributed to the Trustees copies of estimates for construction costs to be incurred under two scenarios, one including minimum recommended work to be performed with an estimated construction cost of \$98,076.00 and the other involving all work which could be done at the present time with a total anticipated construction cost of \$194,681.00. Mr. Harnish also distributed to the Trustees copies of a site map showing locations of the various components of work to be performed. In addition, he distributed to the Trustees a booklet with pictures of all proposed repair areas and extensive discussion ensued with respect to

the work to be included in this project. After further discussion, the Trustees directed Mr. Harnish to proceed with preparation of materials necessary for publication of a Notice to Bidders addressing only the recommended minimum repair items in the amount of \$98,076.00, with work items relating to trail repairs being included as an optional work item. Mr. Harnish stated that he would prepare the necessary material for submittal to the attorney to allow for publication of a Notice to Bidders as soon as possible.

C. Emergency Street Repairs. The Engineers stated that Marsh Creek Concrete, Inc. has now performed all emergency street repair work previously authorized with the exception of routing and sealing and has submitted a statement for work performed in the amount of \$9,000.00. It was suggested that the Board withhold a portion of the total invoice amount pending completion of the routing and sealing work by Marsh Creek.

The Chairman stated that the next item of business on the agenda was approval of the minutes of the April 25, 2013 meeting of the Board of Trustees. After brief discussion, the minutes of that meeting were approved as submitted.

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

A. The Clerk stated that concerns had been expressed regarding trees in need of removal adjacent to 6912 South 164th Avenue and 16227 Josephine. She presented a bid from Hughes Tree Service to remove both trees for the amount of \$2,100.00 and stated that performance of this work would take approximately three weeks. After brief discussion, the Trustees unanimously approved this proposal and asked the Clerk to direct Hughes to proceed with the work as soon as possible.

B. A concern was expressed regarding the condition of the tree on private property at 16436 Audrey Circle, a property which is currently on the market. After brief discussion, the Trustees suggested that anyone concerned can contact Sarpy County weed control to address issues involving private property.

C. The Clerk reported that an adjacent property owner has expressed a willingness to remove a dead tree adjacent to the playground at no cost to the District. After brief discussion, the Trustees approved this offer.

D. Trustee Ritchey expressed concern about the proliferation of dandelions in the outlot. It was reported that the District has historically not taken action in the outlot except when dealing

with noxious weeds but after further discussion, it was determined that the Board would solicit bids for weed spraying so a decision can be made at the next meeting.

E. The Clerk expressed concern about the green border material in the playground. After brief discussion, Trustee Ritchey stated that he would contact the playground equipment supplier to obtain a price for replacement border material.

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

A. Funding for Channel Restoration Project. Mr. Forman distributed to the Trustees copies of a letter from Richard Harman of Ameritas Investment Corp dated May 20, 2013, a copy of which is attached to these minutes, regarding funding of costs for the project and indicating that the District's cash flow will permit funding of costs to be incurred in connection on that project.

B. Revised Contract with Tim Knust/LS2. Mr. Forman stated that he has received nothing further from Mr. Knust subsequent to receiving the proposal dated April 25, 2013 for increased snow removal costs. After additional review of the April proposal, the Trustees directed the Attorney to advise Mr. Knust that the District would approve a revised snow removal provision of the contract calling for payment of \$185.00 instead of \$370.00 for 1-3 inches of snow, \$370.00 instead of \$740.00 for 3.1-6 inches of snow, and \$550.00 instead of \$1,110.00 for 6.1-9 inches of snow.

C. Accountant Matters.

1. Letters. Mr. Forman stated that the District's accountants have now revised their letters for attachment to the audit to remove any inference to inadequate procedures employed by the Board of Trustees and to acknowledge that the District's handling of financial matters is consistent with the practices employed by other responsible boards of trustees. In response, Mr. Forman stated that he has submitted to the Accountant the representation letter as signed by the Chairman, a copy of which is attached to these minutes, together with a copy of his letter, a copy of which is attached to these minutes, reflecting that there are not currently any claims or pending lawsuits against the District.

2. Audit Report. Mr. Forman distributed to the Trustees copies of the 2012 audit report as prepared by the District's Accountants.

D. Property Damage Insurance. Mr. Forman stated that in response to a question concerning insurance coverage for the plexiglass bubbles on the District's playground structure, he has verified that the District does not maintain property damage insurance which would cover damage to those devices whether caused by vandalism or adverse weather conditions. He stated that he would not recommend procuring such insurance since the combined affect of insurance premiums and deductible amounts before insurance coverage becomes effective would render any such insurance coverage ineffective from a cost standpoint.

E. Payment for Playground Components. Mr. Forman stated that in order to assure prompt payment for the two plexiglass bubbles purchased for the playground structure, his firm had advanced the cost for those components and would be including that expense on a future statement.

The Chairman stated the next item of business on the agenda was Temporary Use Permits. Trustee Ritchey stated that he had reviewed the status of current Temporary Use Permits as well as properties for which renewals are due. He stated that due to the length of the meeting to this point, he would recommend tabling discussion of the Temporary Use Permits until the June meeting and the other Board members concurred.

The Chairman stated the next item of business on the agenda was signs/gazebo railing/playground equipment. The Chairman stated that the subject signs have now been installed, the railing repaired, and the equipment fixed by the District's maintenance man.

The Chairman stated the next item of business on the agenda was budget tracking. He submitted to the Trustees copies of the budget tracking analysis sheet as prepared by Shirley Vakoc and the County Treasurer's general fund and bond fund reports, copies of which are attached to these Minutes, and a brief review of those documents ensued.

The Chairman stated 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:

Clean Sweep Commercial, Inc. - \$1,080.00 for 2013 street sweeping
Hillman, Forman - \$200.00 for reimbursement of bulk mail permit
Hillman, Forman - \$4,000.09 for legal services and expenses
Marsh Creek Concrete, Inc. - \$9,000.00 for emergency street repairs

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	- Absent
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. 5710 through 5712, 5714 and 5715 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:

#5710 Clean Sweep Commercial, Inc. Inv #2620	\$1,080.00
#5711 Hillman Forman bulk mail permit fee	\$200.00
#5712 Hillman Forman invoice dated 5/06/13	\$4,000.09
#5714 Marsh Creek Concrete, Inc. Inv #11646	\$5,000.00
#5715 Marsh Creek Concrete, Inc. Inv #11646	\$4,000.00

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

Great Western Bank - \$500.00 Registrar and Paying Agent fee

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	- Absent
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 Warrant No. 5713 to the following

payee and in the following amount, said warrant 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:

#5713 Great Western Bank - Registry & Paying Agent fee \$500.00

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:

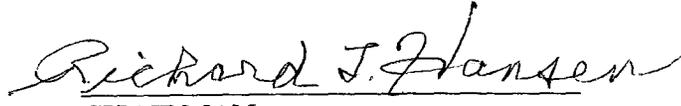
1. No separate reserve or replacement fund has been or will be established with respect to the above warrants. The District reasonably anticipates that monies in its bond fund reasonably attributable to the above warrants in excess of the lesser of: (a) 10% of the net principal proceeds of the above 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.

Concerning payment to Marsh Creek, the Trustees reminded the Attorney to retain the \$4,000.00 warrant pending completion of routing and sealing work and approval of that work by the District's Engineers.

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 that the next meeting of the Board will be scheduled for Thursday, June 27, 2013 at 2:30 p.m. at Chalco Hills

Recreation Area Visitors Center, Small Conference Room, 8901 South 154th Street, Omaha, Nebraska.

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


CHAIRMAN

ATTEST:


CLERK

Richard S. Harman
Vice President - Public Finance

440 Regency Parkway Dr., Suite 222 / Omaha, NE 68114
Bus: 402-384-8433 / Toll Free: 800-700-2362 / Fax: 402-384-8099

May 20, 2013

Mr. Larry Forman
Hillman Forman Childers & McCormack
7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669

RE: Sarpy County SID #162 - Mission Creek Project

Dear Larry:

Following our conversation last week, I felt a letter regarding our understanding of the above referenced project, which you could provide to the Board was probably appropriate. You indicated the project costs are estimated @ \$600,000, with the Papio-Missouri River Natural Resources District ("NRD") agreeing to reimburse SID #162 sixty percent (60%) of the project costs or \$360,000 leaving the "net" costs for SID 162 at \$240,000. Further, we understand SID 162 would initially pay for the entire project, with reimbursement coming from the NRD once the project is completed.

You have indicated the NRD plans to approve its funding for the project in July 2013 and once the approval is completed, SID 162 plans to let a contract in August 2013, with the work to proceed immediately thereafter and hopefully be completed in the Fall of 2013. Based on this understanding, I have enclosed a schedule which depicts the District's cash flow predicated on estimated tax receipts, existing bond payments and the estimated reimbursement and warrant call associated with this project. I have assumed a worse case scenario, with the reimbursement from the NRD not occurring until June 2014, with the call of the warrants taking place one month later in July 2014. As you will see, this project reduces the District's calendar year end bond fund balance from \$737,275.57 at December 2013 to \$522,264.32 at December 2015. So long as the District levies for tax receipts to exceed its annual bond payments thereafter, the District's cash flow should be adequate going forward. However, SID 162 will need to carefully review its cash flow projections on an annual basis to ensure adequate funds are in place to meet its bond fund payments.

Mr. Larry Forman
Sarpy County SID 162 - Mission Creek Project
Page two
May 20, 2013

In order for Ameritas to market the warrants issued for installation of the improvements related to the project, we will need SID 162 to approve a new Warrant Offering Circular. Over the next month or so, we will update the District's prior Warrant Offering Circular so that the revised Warrant Offering Circular can be approved by the Board of Trustees, once the NRD has approved funding for the project.

Once you and the Board have had a chance to review this letter and the enclosed projected cash flow, if you have any questions, please feel free to call me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Richard S. Harman", followed by a horizontal line extending to the right.

Richard S. Harman

enc.

SARPY COUNTY SID NO. 162 CASH FLOW

PROJECTED BOND FUND TAX COLLECTIONS

2013

786,079

	BOND PAYOUT	INVEST INCOME	INVEST PURCHASES	MATURITY DATE	WARRANTS REDEEMED	MONTH END BALANCE	
2013 APR						1,096,897.07	ACTUAL
2013 MAY 15	240,881.25					856,015.82	PROJECTED
2013 JUN 1	396,005.00					460,010.82	PROJECTED
2013 JUL						460,010.82	PROJECTED
2013 AUG			369,311	2nd Half Taxes Est.		829,321.82	PROJECTED
2013 SEP						829,321.82	PROJECTED
2013 OCT						829,321.82	PROJECTED
2013 NOV 15	38,081.25					791,240.57	PROJECTED
2013 DEC 1	53,965.00					737,275.57	PROJECTED
2014 JAN						737,275.57	PROJECTED
2014 FEB						737,275.57	PROJECTED
2014 MAR			385,140	1st Half Taxes Est.		1,122,415.57	PROJECTED
2014 APR						1,122,415.57	PROJECTED
2014 MAY 15	243,081.25					879,334.32	PROJECTED
2014 JUN 1	413,965.00		360,000	NRD Reimbursement		825,369.32	PROJECTED
2014 JUL			385,140	2nd Half Taxes Est.	621,000.00	589,509.32	PROJECTED
2014 AUG						589,509.32	PROJECTED
2014 SEP						589,509.32	PROJECTED
2014 OCT						554,708.07	PROJECTED
2014 NOV 15	34,801.25					503,173.07	PROJECTED
2014 DEC 1	51,535.00					503,173.07	PROJECTED
2015 JAN						503,173.07	PROJECTED
2015 FEB						888,313.07	PROJECTED
2015 MAR			385,140	1st Half Taxes Est.		888,313.07	PROJECTED
2015 APR						888,313.07	PROJECTED
2015 MAY 15	249,801.25					638,511.82	PROJECTED
2015 JUN 1	421,535.00					216,976.82	PROJECTED
2015 JUL			385,140	2nd Half Taxes Est.		602,116.82	PROJECTED
2015 AUG						602,116.82	PROJECTED
2015 SEP						602,116.82	PROJECTED
2015 OCT						602,116.82	PROJECTED
2015 NOV 15	31,092.50					571,024.32	PROJECTED
2015 DEC 1	48,760.00					522,264.32	PROJECTED

Warrant Call
w/ 1/2 Yr Int

May 3, 2013

Infinity CPA Group, LLC
14747 California St #4
Omaha, NE 68154

To Whom It May Concern:

We are providing this letter in connection with your audits of the financial statements of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska as of June 30, 2012 and for the year then ended for the purpose of expressing opinions as to whether the basic financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund information of the District and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of May 3, 2013, the following representations made to you during your audits.

1. The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
2. We have made available to you all—
 - a. Financial records and related data.
 - b. Minutes of the meetings of the District's Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
6. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a. Management,
 - b. Board of Trustees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.

7. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from trustees, analysts, regulators, or others.
8. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund equity.
9. The following, if any, have been properly recorded or disclosed in the financial statements:
 - a. Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b. Guarantees, whether written or oral, under which the District is contingently liable.
 - c. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances.
10. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
11. There are no—
 - a. Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting noncompliance.
 - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and, must be disclosed in accordance with generally accepted accounting principles.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by generally accepted accounting principles.
12. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
13. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

14. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
15. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
16. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
17. The financial statements properly classify all funds and activities.
18. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
19. Components of net asset (invested in capital assets, net of related debt; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
20. Provisions for uncollectible receivables have been properly identified and recorded.
21. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
22. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
23. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
24. Deposits and investment securities are properly classified as to risk, and are properly disclosed.
25. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
26. We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.
27. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net assets were properly recognized under the policy.
28. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

29. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

We authorize you, for the convenience, to forward copies of the audit report to the State Auditor's office and to the Sarpy County Clerk, as required by law. We also authorize you to send copies to our legal counsel, Larry Forman, as he has requested, and to the District's underwriters, Ameritas Investment Corp.

SANITARY AND IMPROVEMENT DISTRICT NO. 162


Richard Hansen, Chairman

LAW OFFICES
**HILLMAN, FORMAN,
CHILDERS & McCORMACK**
7171 Mercy Road • Suite 650
Omaha, Nebraska 68106-2669
(402) 397-8051 • Fax: (402) 397-2868
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EUGENE L. HILLMAN*
LARRY R. FORMAN
EMMETT D. CHILDERS
PATRICIA McCORMACK
*ALSO ADMITTED IN COLORADO

OF COUNSEL
WILLIAM J. ELDER*
JOHN R. McCORMACK
(1910 - 1999)

May 16, 2013

Ms. Rhonda Riha, CPA
Infinity CPA Group, LLC
14747 California Street
Omaha, NE 68154

Re: SID 162

Dear Rhonda:

In response to your email of May 15, 2013, please be advised that as of the date of this letter, we are aware of no pending or threatened litigation against the District nor are we aware of any unasserted claims and assessments which would impact the District. While this response is limited to those things of which we are aware, we have no reason to believe there is presently a factual basis for any such matters of which we are not aware.

As of today's date, the District was indebted to us for legal fees and expenses for the month of April, 2013 which will be paid at the meeting on May 23, 2013.

Very truly yours,



Larry R. Forman

LRf:sr

cc: Chairman
Clerk

SID 162
Profit & Loss Budget vs. Actual
 July 2012 through June 2013

	Jul '12 - Jun 13	Budget	\$ Over Budget
Income			
Bond Fund			
Taxes			
Personal Property Taxes	11,515.57		
Real Estate Taxes	727,491.61	770,666.00	-43,174.39
Total Taxes	739,007.18	770,666.00	-31,658.82
Real Estate Tax Credit	21,261.42		
Homestead Exemption Allocation	15,003.84		
Miscellaneous			
MUD refund	9,843.57		
Total Miscellaneous	9,843.57		
Motor Vehicle Pro Rate	1,458.91	2,000.00	-541.09
Total Bond Fund	786,574.92	772,666.00	13,908.92
General Fund			
Taxes			
Personal Property Taxes	4,367.96		
Real Estate Taxes	275,944.94	292,322.00	-16,377.06
Total Taxes	280,312.90	292,322.00	-12,009.10
Real Estate Tax Credit	8,064.68		
Homestead Exemption Allocation	5,691.10		
Motor Vehicle Pro Rate	553.37	800.00	-246.63
Other Income	0.00	10,000.00	-10,000.00
Total General Fund	294,622.05	303,122.00	-8,499.95
Total Income	1,081,196.97	1,075,788.00	5,408.97
Expense			
Bond Fund			
Bond Interest Pymt.	96,886.25	193,773.00	-96,886.75
Bond Principal Paid	0.00	540,000.00	-540,000.00
Collection Fees - Sarpy Treas	14,780.14		
Fiscal Agent Fees	750.00	750.00	0.00
Total Bond Fund	112,416.39	734,523.00	-622,106.61
General Fund			
Audit Fees	5,185.00	5,185.00	0.00
Bookkeeping	283.50	1,500.00	-1,216.50
Collection Fees - Sarpy Treas	5,606.27		
Engineering Fees	14,969.58	50,000.00	-35,030.42
Green Area Maintenance	38,963.37	55,000.00	-16,036.63
Insurance	3,276.00	4,000.00	-724.00
Legal Fees	28,010.00	30,000.00	-1,990.00
Miscellaneous	1,430.18	200.00	1,230.18
Publishing	84.91	2,000.00	-1,915.09
Repairs&Maintenance			
General	732.18		
Mission Creek	1,730.50		
Paving	15,000.00		
Repairs&Maintenance - Other	0.00	100,000.00	-100,000.00
Total Repairs&Maintenance	17,462.68	100,000.00	-82,537.32
Snow Removal	966.00	10,000.00	-9,034.00
Street Cleaning	0.00	1,100.00	-1,100.00
Street Lighting/Utilities	39,000.00	50,000.00	-11,000.00
Street Signs	1,423.45		
Total General Fund	156,660.94	308,985.00	-152,324.06
Total Expense	269,077.33	1,043,508.00	-774,430.67
Net Income	<u>812,119.64</u>	<u>32,280.00</u>	<u>779,839.64</u>

5/3/2013
08:34:41

*** COUNTY TREASURER GENERAL LEDGER ***
DETAIL REVENUE LISTING PER FUND
FOR: APRIL 2013

PAGE: 1

FUND: 8062	SID #162 GENERAL	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	143,423.05	37,722.41
15100	- BEGINNING INVESTMENT ON HAND	0.00	0.00
BEGINNING BALANCE:		143,423.05	37,722.41
TAX RECEIPT COLLECTIONS:			
30137	- 2011 PERSONAL PROPERTY TAX	4.48	1,939.72
30138	- 2012 PERSONAL PROPERTY TAX	47.92	2,428.24
30337	- 2011 REAL ESTATE TAXES	0.00	131,510.79
30338	- 2012 REAL ESTATE TAXES	11,922.41	144,434.15
TAX RECEIPT TOTALS:		11,974.81	280,312.90
34401	- HOMESTEAD EXEMP ALLOCATION	1,455.44	5,651.10
34403	- REAL ESTATE TAX CREDIT	4,032.34	8,064.68
34601	- MOTOR VEHICLE PRO RATE	0.00	553.37
OTHER RECEIPT TOTALS:		5,487.78	14,309.15
50000	- DISBURSEMENTS	-8,172.02	-174,264.07
50001	- PROPERTY TAX COMMISSION	-239.50	-5,606.27
10000	ENDING CASH ON HAND	152,474.12	152,474.12
15100	ENDING INVESTMENT ON HAND	0.00	0.00
GRAND TOTALS		152,474.12	152,474.12

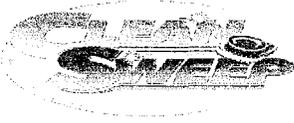
5/3/2013
08:35:20

**** COUNTY TREASURER GENERAL LEDGER ****
DETAIL REVENUE LISTING PER FUND
FOR: APRIL 2013

PAGE: 1

FUND: 8362	SID #162 BOND	M-T-D	T-T-D
10100	- BEGINNING CASH ON HAND	1,051,490.69	437,063.54
15100	- BEGINNING INVESTMENT ON HAND	0.00	0.00
BEGINNING BALANCE:		1,051,490.69	437,063.54
TAX RECEIPT COLLECTIONS:			
30137	- 2011 PERSONAL PROPERTY TAX	11.83	5,213.81
30138	- 2012 PERSONAL PROPERTY TAX	126.83	6,401.76
30337	- 2011 REAL ESTATE TAXES	0.00	346,710.03
30338	- 2012 REAL ESTATE TAXES	31,431.83	380,781.58
TAX RECEIPT TOTALS:		31,569.99	739,007.18
34401	- HOMESTEAD EXEMP ALLOCATION	3,837.08	15,003.84
34403	- REAL ESTATE TAX CREDIT	10,530.71	21,261.42
34601	- MOTOR VEHICLE PRO RATE	0.00	1,458.91
34001	- MISCELLANEOUS REVENUE	0.00	9,843.57
OTHER RECEIPT TOTALS:		14,467.79	47,567.74
60000	- DISBURSEMENTS	0.00	-131,961.25
60001	- PROPERTY TAX COMMISSION	-631.40	-14,780.14
10000	ENDING CASH ON HAND	1,096,897.07	1,096,897.07
15100	ENDING INVESTMENT ON HAND	0.00	0.00
GRAND TOTALS		1,096,897.07	1,096,897.07

Clean Sweep Commercial Inc. Parking Lot Services



12218 Roberts Road LaVista, Ne 68128
 Ph 402-593-8708 Fx 402-593-1106
 www.cleansweepomaha.com

Invoice

Date	Invoice #
4/30/2013	2620

Richard Hansen
 15831 Joshaphine
 Omaha, NE 68136

Balance Due	\$1,080.00
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Please check box if address is incorrect or has changed, and indicate change(s) on reverse side.

New e-mail address? Enter here: _____

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

Commercial Sweeping / Striping / PowerWashing
 Parking Lot Maintenance
 Daily-Weekly-Monthly Clean Up

P.O. No.	Project

Date	Item	Description	Amount
4/29/2013	S.I.D Swe...	Street Sweeping For SID #162 Millard Park, I, II, III, IV, V, VI	1,080.00

PO 5-23-13
5710

Thank You
 Make checks payable to Clean Sweep Commercial Inc. Parking Lot Services



Total	\$1,080.00
Payments/Credits	\$0.00
Balance Due	\$1,080.00

There will be a \$35 charge for all returned checks. A \$25.00 late charge will be assessed on all unpaid balances after 30 days. For billing inquiries: 402-593-8708



FEE RENEWAL NOTICE

MAY 20, 2013

LIZ FOX
MAILING REQUIREMENTS CLERK
PO BOX 199513
OMAHA NE 68119-9513

*pd 5-23-13 with firm check #11704
reimb by warrant #5711 on 5-23-13*



SID 162 OF SARPY COUNTY
LARRY R FORMAN
7171 MERCY RD STE 650
OMAHA NE 68106-2670

Dear LARRY R FORMAN

Your privilege to mail at presorted price(s) will expire on the date(s) shown below. If you plan to continue using your existing privilege(s), the fee(s) noted below must be paid prior to the indicated due date(s).



FEE TYPE	PERMIT TYPE	PERMIT #	EXP DATE	FEE COST
Standard Mail	PI	1961	07/05/2013	\$200.00

If you have paid the fee(s) shown above, please disregard this notice. It is recommended that fees be paid in advance to facilitate the acceptance of your mailings. Fee payments may be paid up to 60 days in advance of their expiration date. Please return this notice with your payment to the address below:

**BUSINESS MAIL ENTRY
PO BOX 199513
OMAHA NE 68119-9513**

Please make your check payable to POSTMASTER or U.S. POSTAL SERVICE®. Also, note on your check your permit number and type of service you are requesting. Thank you for your business. We look forward to continuing to serve your mailing needs.

Sincerely,

LIZ FOX
MAILING REQUIREMENTS CLERK
402-930-4439

HILLMAN, FORMAN, CHILDERS & McCORMACK

7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669
(402) 397-8051
Tax ID #47-0648847

Sanitary and Improvement District No 162 of Sarpy Count

PAGE 1

BILLING DATE: 05/06/13

ACCT NO.: LRF-162-001

RE: General

PREVIOUS BALANCE: \$1,676.19

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
04/02/13	Conf. Rich Harman re letter to Riha; e-mail and letter copy to Harman; conf. Harman re matters	LRF	0.70	105.00
04/04/13	Review letter from bond house and dissemination agreement; fill in agreement; letter and copy of documents to board members	LRF	1.00	150.00
04/05/13	Review county treasurer reports and e-mail to trustees	LRF	0.40	60.00
04/08/13	Review Vakoc report and e-mail from clerk; review revised Vakoc report; review e-mails from Mr. Ritchey and engineer	LRF	0.60	90.00
04/08/13	Prepare agenda/certificate, officers certificate, minutes of March 28 meeting, cover letter to chairman	LRF	2.60	390.00
04/09/13	Prepare meeting notice and cover letter to paper; conf. NRD to verify room reservation; notices to trustees, county, engineer	LRF	0.90	135.00
04/11/13	Review and finalize minutes of March 28 meeting	LRF	0.40	60.00
04/15/13	Proof and pay meeting publication notice; review multiple e-mails	LRF	0.70	105.00
04/15/13	Assemble March 28 proceedings; letter and set of proceedings to bond house; letters and copies of proceedings to accountant and county clerk; prepare summary of March minutes and e-mail to trustees; prepare agenda for April 25 meeting	LRF	2.60	390.00
04/16/13	Review and revise summary of March 28 minutes; forward to trustees; review engineer e-mail re paving repairs	LRF	0.60	90.00
04/18/13	Review and file miscellaneous e-mails	LRF	0.20	30.00

HILLMAN, FORMAN, CHILDERS & McCORMACK

7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669
(402) 397-8051
Tax ID #47-0648847

Sanitary and Improvement District No 162 of Sarpy Count

PAGE 2

BILLING DATE: 05/06/13

ACCT NO.: LRF-162-001

04/22/13	Review budget tracking report; assemble bills and e-mail to trustees; prepare receipts of notice, list of bills, meeting files	LRF	1.40	210.00
04/23/13	Warrants and cover letters to 3 creditors	LRF	0.70	105.00
04/24/13	Review e-mails re NRD funding	LRF	0.20	30.00
04/25/13	Review request approval letter from NRD and special operation/maintenance agreement with NRD; assemble and copy additional documents for meeting files; prepare additional warrants and updated warrant list; attend trustee's meeting	LRF	3.60	540.00
04/25/13	Prepare agenda/certificate, officer's certificate; letter and dissemination agreement to bond house; letter and operation/maintenance agreements for channel improvement project to NRD; prepare minutes of April 25 meeting	LRF	2.30	345.00
04/26/13	Review e-mails on LS2	LRF	0.30	45.00
04/28/13	Prepare partial mock-up of newsletter; additional work on minutes of April 25 meeting; prepare cover letter to chairman; prepare meeting announcement for insertion in newsletter	LRF	2.30	345.00
04/29/13	Review correspondence; review multiple e-mails from trustees; review and revise minutes of April 25 meeting; prepare summary of minutes; e-mail minutes to trustees; prepare summary of April minutes	LRF	2.20	330.00
04/29/13	Conf. NRD re large conference room for May meeting; conf. bond house re financial commitment for creek project; review and revise newsletter insert re May meeting	LRF	0.50	75.00
04/30/13	Review multiple e-mails; review and revise summary of April minutes; assemble mock-up of newsletter and deliver to Copycat; e-mail memo and copy of newsletter content to trustees	LRF	2.30	345.00

HILLMAN, FORMAN, CHILDERS & McCORMACK

7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669
(402) 397-8051
Tax ID #47-0648847

Sanitary and Improvement District No 162 of Sarpy Count

PAGE 3
BILLING DATE: 05/06/13
ACCT NO.: LRF-162-001

Total of New Services: 26.50 3,975.00

DATE	EXPENSE	AMOUNT
04/15/13	World Herald - publication of meeting notice	11.89
04/30/13	Mileage	13.20
Total of New Expenses:		25.09

ACCOUNT SUMMARY

PREVIOUS BALANCE: \$1,676.19
NEW SERVICES: \$3,975.00
NEW EXPENSES: \$25.09
NEW PAYMENTS: \$0.00
TOT. CURRENT PERIOD: \$4,000.09
CURRENT BALANCE: \$5,676.28

*pd 5-23-13
5912*



Invoice

Date	Invoice #
4/25/2013	11646

Bill To
HGM Associates 5022 S. 114th Street Omaha, NE 68137

Due Date	Project
4/25/2013	SID 16134 Timberlane

Item	Description	Est Amt	Prior Amt	Prior %	Qty	Rate	Curr %	Total %	Amount
Mobilization Fee	I.S	2,000.00			1	2,000.00	100.00%	100.00%	2,000.00
Saw-Cut	LF @ paving	350.00			50	7.00	100.00%	100.00%	350.00
Tear/Out & Repl...	SY @ 9" concrete paving	5,060.00			92	55.00	100.00%	100.00%	5,060.00
Raise Manhole	EA	250.00			1	250.00	100.00%	100.00%	250.00
Removal/Replac...	Tons @ fill material	800.00			32	25.00	100.00%	100.00%	800.00
Route & Seal	LF	540.00			108	5.00	100.00%	100.00%	540.00
Please call Brent @ 402.720.6529 w/ any questions...						Total		\$9,000.00	

*PO # 5-23-13
5714 +
5715*

Balance Due	\$9,000.00
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May 6, 2013

Hillman Forman Childers & McCormack
Attn: Larry Forman
7171 Mercy Road, Suite #650
Omaha, NE 68106-2670

RE: Sanitary and Improvement District #162, Series 2009

Dear Mr. Forman:

See below for:

Fee billing for services rendered as Registrar and Paying Agent: FOR PERIOD OF: May 15, 2012 to November 15, 2012 and from November 15, 2012 to May 15, 2013.

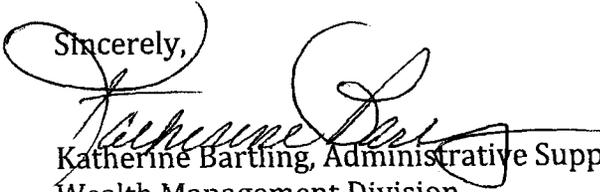
BOND FEES

\$500.00

The 1st half of this bill was due 11/15/2012 and has been PAST DUE for some time. Please make full payment of the above by June 1, 2013.

If you have any questions or need further information, please call us at 402.952.6004.

Sincerely,


Katherine Bartling, Administrative Support
Wealth Management Division

*Rec'd 5-23-13
CF - 5713*

AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA }
 } SS.
County of Sarpy }

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

Wednesday, May 15, 2013 Papillion Times

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

[Handwritten signatures of Shon Barenklau and Ann Lee]

Shon Barenklau OR Ann Lee
Publisher Business Manager

**HILLMAN, FORMAN,
CHILDERS & McCORMACK
ATTORNEYS AT LAW
SUITE 650
7171 MERCY ROAD
OMAHA, NEBRASKA 68106**

NOTICE OF MEETING

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

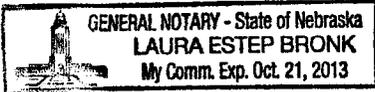
NOTICE IS HEREBY GIVEN that a meeting of the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, will be held at 2:30 p.m. on Thursday, May 23, 2013, at Chalco Hills Recreation Area Visitors Center, Board Room, 8901 South 154th Street, Omaha, Nebraska 68138, which meeting will be open to the public.

An agenda for such meeting, kept continuously current, is available for public inspection at 7171 Mercy Road, Suite 650, Omaha, Nebraska 68106, and includes payment of bills of the District.
Nancy Wackerhagen
Clerk of the District
1636190; 5/15

Today's Date 05-15-2013
Signed in my presence and sworn to before me:

[Handwritten signature of Notary Public]

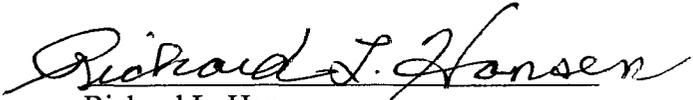
Notary Public

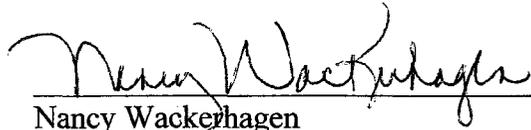


Printer's Fee \$ 11.89
Customer Number: 31901
Order Number: 0001636190

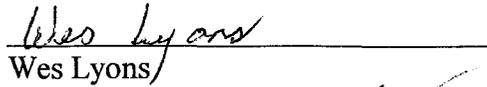
ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

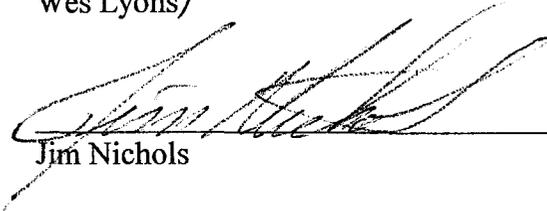
The undersigned Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held at 2:30 o'clock p.m. on Thursday, May 23, 2013, at Chalco Hills Recreation Area Visitors Center, Small Conference Room, 8901 South 154th Street, Omaha, Nebraska 68138.


Richard L. Hansen


Nancy Wackerhagen


John Ritchey


Wes Lyons


Jim Nichols

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.

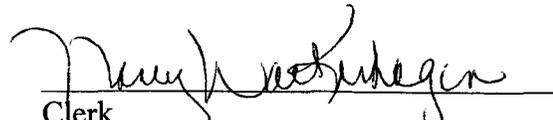
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review 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 7th day of JUNE, 2013.


Chairman


Clerk

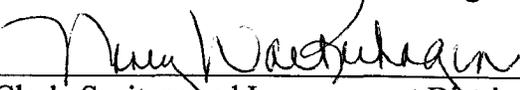
**AGENDA FOR MEETING OF BOARD OF TRUSTEES OF
SANITARY AND IMPROVEMENT DISTRICT NO. 162
OF SARPY COUNTY, NEBRASKA**

Agenda for meeting of Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska on May 23, 2013, at 2:30 p.m. at Chalco Hills Recreation Area Visitors Center, Board Room, 8901 South 154th Street, Omaha, Nebraska 68138.

1. Call meeting to order and roll call.
2. Announcement in compliance with Open Meetings Act.
3. Harrison Street Traffic Issues
4. Engineer's Report.
 - A. Mission Creek Channel Restoration Project
 - B. 2013 Paving Maintenance Project
 - C. Emergency Street Repairs
5. Approval of minutes of April 25, 2013 meeting
6. Resident Concerns
7. Attorney's Report
 - A. Funding for Channel Restoration Project
 - B. Revised Contract with Tim Knust/LS2
 - C. Accountant Matters
 1. Letters
 2. Audit Report
 - D. Property Damage Insurance
 - E. Payment for Playground Components
8. Temporary Use Permits
9. Signs/Gazebo Railing/Playground Equipment
10. Budget Tracking
11. Payment of Bills
12. Set Date for Next Meeting

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