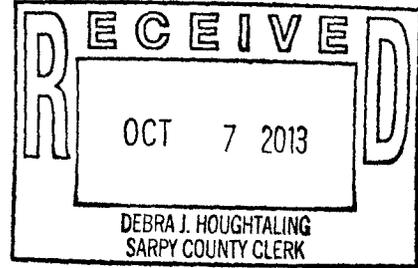


AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA }
 } SS.
 County of Sarpy }

Being duly sworn, upon oath, Shon Barenklau deposes and says that he is the Publisher or Anne 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, August 28, 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.

Shon Barenklau OR Anne Lee
 Publisher Business Manager

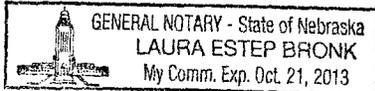
HILLMAN, FORMAN, CHILDERS & MCCORMACK
 Attorneys
 7171 Mercy Road, Suite 650
 Omaha, Nebraska 68106-2669

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 5th day of September 2013, at 2:30 o'clock p.m. at Chalco Hills Recreation Area Visitors Center, Small Conference Room, 8901 South 154th Street, Omaha, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours. The agenda for such meeting kept continuously current includes the payment of bills of the District and is available for public inspection at the office of the Clerk, 7171 Mercy Road, Suite 650, Omaha, Nebraska during regular business hours.
 Nancy Wackerhagen, Clerk

Today's Date 09-05-2013
 Signed in my presence and sworn to before me:

Notary Public



2011 - 2012 Actual Disbursements & Transfers	\$6,734,525.00
2012 - 2013 Actual Disbursements & Transfers	\$1,036,998.00
2013 - 2014 Proposed Budget of Disbursements & Transfers	\$1,176,328.00
2013 - 2014 Necessary Cash Reserve	\$526,135.00
2013 - 2014 Total Resources Available	\$1,702,463.00
Total 2013 - 2014 Personal & Real Property Tax Requirement	\$1,063,815.00
Unused Budget Authority Created For Next Year	\$757,989.45

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$292,549.00
Personal and Real Property Tax Required for Bonds	\$771,266.00

Printer's Fee \$ 38.54
 Customer Number: 31901
 Order Number: 0001672636

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

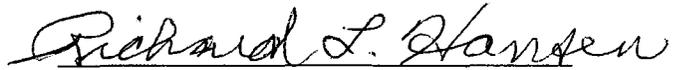
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 5th day of September 2013 at 2:45 o'clock p.m., at Chalco Hills Recreation Area Visitors Center, Small Conference Room, 8901 South 154th Street, Omaha, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

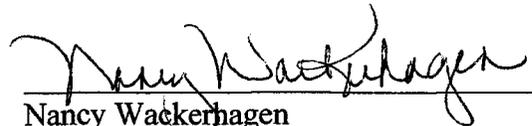
2012 - 2013 Property Tax Request	\$1,084,247.00
2012 Tax Rate	0.800000
Property Tax Rate (2012-2013 Request/2013 Valuation)	0.815365
2013 - 2014 Proposed Property Tax Request	\$1,063,815.00
Proposed 2013 Tax Rate	0.800000

1672636; 8/28

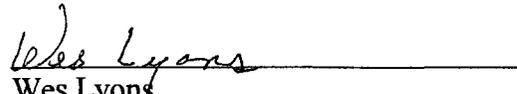
ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

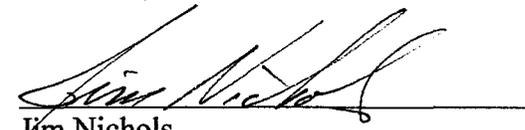
The undersigned Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held at 2:30 o'clock p.m. on Thursday, September 5, 2013, at Chalco Hills 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.

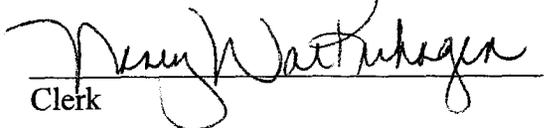
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review 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 25th day of Sept, 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 September 5, 2013, at 2:30 p.m. at Chalco Hills Recreation Area Visitor's Center, 8901 South 154th Street, Omaha, Nebraska.

1. Call meeting to order and roll call.
2. Announcement in compliance with Open Meetings Act.
3. Review and Adoption of Budget
4. Approve minutes of August 22, 2013 meeting.
5. Resident Concerns
6. Attorney's Report
 - A. Interlocal Agreement with NRD
 - B. Newsletter
 - C. Temporary Use Permit Extensions
7. Confirm 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

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

**Minutes of Meeting of Board of Trustees
September 5, 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 September 5, 2013 at 2:30 p.m. at Chalco Hills Recreation Area Visitors Center, Small Conference Room, 8901 South 154th Street Nebraska.

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

Absent: Jim Nichols.

Also present: Attorney Larry Forman.

Notice of the meeting was given in advance thereof by publication in the Papillion Times on August 28, 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 review and adoption of the District's budget for 2013-2014. The Attorney distributed to the Trustees copies of the proposed budget as prepared by Infinity CPA Group, LLC, Accountants for the District, a summary of which was published in the notice of this meeting. A brief review of the budget ensued.

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	- Absent
John Ritchey	- Aye

the following resolutions were adopted:

RESOLVED, that the budget for 2013-2014, a copy of which is attached to these minutes, calling for general fund tax revenues of \$292,549.00 and bond fund revenues of \$771,266.00, be and hereby is approved and adopted as proposed.

RESOLVED, that the Attorney for the District be and hereby is authorized and directed to file copies of the approved budget with the State Auditor and County Board as required by law.

The Chairman stated that the next item of business on the agenda was approval of the minutes of the August 22, 2013 meeting of the Board of Trustees. After brief discussion, the minutes of that meeting were approved as submitted.

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

A. It was reported that one or more homeowners had recently taken it upon themselves to paint a couple of street sign pillars so that the recessed letters would contrast more dramatically with the surface of the signs on which they appeared. After brief discussion, the Trustees determined that since the street pillars are owned by the home association rather than the SID, no action should be taken with regard to this situation.

B. The Chairman distributed to the Trustees copies of an email letter from Alan Weedin together with an invoice from Eagle Lawns for trimming a number of trees on the north side of the creek. The amount of the charge for the tree trimming was \$1,500.00. After brief discussion, the Trustees determined that since the District does not provide mowing service to the area in question and since it did not authorize trimming the subject trees by Eagle Lawns, the District would not be interested in paying any portion of these charges. The Trustees directed the Attorney to notify Mr. Weedin of this decision.

C. The Chairman presented a seeding bill from LS2 for consideration by the Trustees. during the discussion that ensued, it was determined that it did not appear the seeding referenced in the bill had in fact been done. After further discussion, the Trustees determined to give further consideration to these charges at the September 26 meeting.

D. Trustee Wes Lyons stated that he had observed a trail of oil on some of the walkways in the District after performance of last week's mowing activity by LS2. After brief discussion, the Trustees directed the Attorney to submit a letter to LS2 requesting that the oil stains be removed from the walkways and the equipment inspected to assure this problem does not reappear.

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

A. Interlocal Agreement with NRD. Mr. Forman stated that Gerry Bowen of the NRD staff has indicated that input is still being received from the NRD but the Interlocal Agreement will be presented to the NRD project's subcommittee at its meeting on Tuesday, September 10 at The Chalco Hills Recreation Area Visitor's Center Board Room. Mr. Forman stated that he will request that Engineer Bill Glismann join him in attending that meeting so the District can respond to any questions which might be posed by subcommittee members with regard to the agreement. Assuming the agreement is given approval at the subcommittee level on September 10, it will be submitted to the NRD's full board on the evening of September 12.

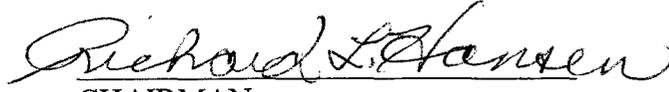
B. Newsletter. Mr. Forman stated that the newsletter containing summaries of Minutes through August had been delivered to the bulk mail unit on Friday, August 30 and included special reference to the September 26 meeting at which Sarpy County Engineer Denny Wilson will be delivering a report on the status of improvements to Harrison Street between 154th Street and 168th Street including traffic lights and the sound barrier wall.

C. Temporary Use Permit Extensions. Mr. Forman stated that he is continuing to deal with a number of residents to assure that the necessary insurance documentation designating the District as an additional insured or certificate holder is submitted to the Board prior to approval of the various extension agreements.

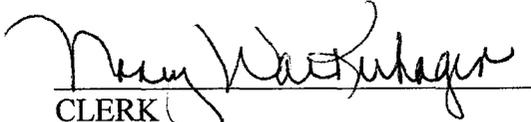
The Chairman stated the next item of business on the agenda was setting of the time and place for the next meeting of the Board. After brief discussion, it was stated that the next meeting

has been scheduled for Thursday, September 26, 2013 at 2:30 p.m. at the Chalco Hills Recreation Area Visitor's Center, Board 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

**2013-2014
STATE OF NEBRASKA
SID BUDGET FORM**

SID # 162

TO THE COUNTY BOARD AND COUNTY CLERK OF
Sarpy County

This budget is for the Period JULY 1, 2013 through JUNE 30, 2014

Contact Information

Auditor of Public Accounts
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Deann.Haefner@nebraska.gov

Submission Information - Adopted Budget Due by 9-20-2013

- Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
 Submit Electronically using Website:
<http://www.auditors.nebraska.gov/>
- County Board (SEC. 13-508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

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

\$	292,549.00	Property Taxes for Non-Bonds
\$	771,266.00	Principal and Interest on Bonds
\$	1,063,815.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2013

\$	6,420,000.00	Principal
\$	1,149,593.00	Interest
\$	7,569,593.00	Total Bonded Indebtedness

Total Certified Valuation (All Counties)

(Certification of Valuation(s) from County Assessor **MUST** be attached)

CLERK/BOARD MEMBER:

Signature: 
 Printed Name: Nancy Wackenhagen
 Mailing Address: 16313 Josephine Street
 City, Zip: Omaha, 68136
 Phone Number: _____
 E-Mail Address: nancyandfredw@cox.net

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
 YES NO
 (If YES, Board Minutes **MUST** be Attached)

If YES, Page 2, Column 2 **MUST** contain **ACTUAL** Numbers.
 If YES, **DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.**

SID is Less Than 5 Years Old

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

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public
 Agencies for the reporting period of July 1, 2012 through June 30, 2013?

YES NO
 If YES, Please submit Interlocal Agreement Report by December 31, 2013.

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or
 other Business Name during the period of July 1, 2012 through June 30, 2013?

YES NO
 If YES, Please submit Trade Name Report by December 31, 2013.

SID # 162 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2011 - 2012 (Column 1)	Actual 2012 - 2013 (Column 2)	Adopted Budget 2013 - 2014 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ 424,878.00	\$ -	\$ -
4	County Treasurer's Balance	\$ 331,315.00	\$ 494,786.00	\$ 657,507.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 756,193.00	\$ 494,786.00	\$ 657,507.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 1,038,048.00	\$ 1,065,007.00	\$ 1,042,956.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 3,123.00	\$ 2,012.00	\$ 2,000.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 31,113.00	\$ 29,326.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 5,400,834.00	\$ 103,374.00	\$ -
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 7,229,311.00	\$ 1,694,505.00	\$ 1,702,463.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 599,683.00	\$ 238,975.00	\$ 367,235.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ 362,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 227,880.00	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 5,610,782.00	\$ 733,772.00	\$ 749,093.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ 296,180.00	\$ 64,251.00	\$ 60,000.00
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 6,734,525.00	\$ 1,036,998.00	\$ 1,538,328.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 494,786.00	\$ 657,507.00	\$ 164,135.00
		Tax from Line 6		\$ 1,042,956.00
		County Treasurer's Commission at 2% of Line 6		\$ 20,859.00
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 1,063,815.00

PROPERTY TAX RECAP

SID # 162 in Sarpy County

Documentation of Transfers:

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

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

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 292,549.00
Bond Fund	\$ 771,266.00
Total Tax Request	** \$ 1,063,815.00

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

Transfer From: _____ Amount: \$ _____ Transfer To: _____

Reason: _____

Transfer From: _____ Amount: \$ _____ Transfer To: _____

Reason: _____

Transfer From: _____ Amount: \$ _____ Transfer To: _____

Reason: _____

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Richard Hansen
(Name of Board Chairperson)

15831 Josephine Street
(Mailing Address)

Omaha 68136
(City & Zip Code)

402.891.0607
(Telephone Number)

rickwood@cox.net
(E-Mail Address)

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

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

Board Chairperson

Preparer

Other Contact

PREPARER

Leo J Panzer, CPA
(Name and Title)

Infinity CPA Group, LLC
(Firm Name)

14747 California St #4
(Mailing Address)

Omaha 68154
(City & Zip Code)

402.933.5230
(Telephone Number)

lpanzer@infinitycpagroup.com
(E-Mail Address)

OTHER CONTACT

Larry Forman, Attorney
(Name and Title)

Hillman, Forman, Childers & McCormack
(Firm Name)

7171 Mercy Rd, Suite 650
(Mailing Address)

Omaha 68105
(City & Zip Code)

402.397.8051
(Telephone Number)

larryforman@hfncm.com
(E-Mail Address)

SID # 162 in Sarpy County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,063,815.00
Motor Vehicle Pro-Rate	(2)	\$	2,000.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (10))	(5)		_____
LESS: Amount Spent During 2012-2013	(6)		_____
LESS: Amount Expected to be Spent in Future Budget Years	(7)		_____
Amount to be included on 2013-2014 Restricted Funds <i>(Cannot be a Negative Number)</i>	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	1,065,815.00
-----------------------------------	-----	-----------	---------------------

LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(10)		_____
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year <i>(cannot exclude same capital improvements from more than one lid calculation.)</i> Agrees to Line (7).		\$	- (11)
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	771,266.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(14)		_____
Interlocal Agreements/Joint Public Agency Agreements	(15)		_____
Judgments	(16)		_____
Refund of Property Taxes to Taxpayers	(17)		_____
Repairs to Infrastructure Damaged by a Natural Disaster	(18)		_____

TOTAL LID EXCEPTIONS (B)	(19)	\$	771,266.00
---------------------------------	------	-----------	-------------------

<p style="text-align: center;">TOTAL 2013-2014 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)</p> <p style="font-size: small;"><i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i></p>		\$	294,549.00
--	--	-----------	-------------------

*Total 2013-2014 Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.*

SID # 162 in Sarpy County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2013-2014

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2012-2013 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 1,026,866.78
Option 1 - (1)

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

Line (1) of 2012-2013 Lid Computation Form	-
	Option 2 - (A)
Allowable Percent Increase Less Vote Taken (From 2012-2013 Lid Computation Form Line (6) - Line (5))	- %
	Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) X Line (B)	-
	Option 2 - (C)
Calculated 2012-2013 Restricted Funds Authority (Base Amount) = Line (A) Plus Line (C)	-
	Option 2 - (1)

ALLOWABLE INCREASES

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

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %
(3)

$$\frac{102,696.00}{2013 \text{ Growth per Assessor}} \div \frac{135,530,902.00}{2012 \text{ Valuation}} = \frac{0.08}{\text{Multiply times 100 To get \%}}$$

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE %
(4)

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

SID # 162 in Sarpy County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>2.50</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>25,671.67</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>1,052,538.45</u> (8)
Less: 2013-2014 Restricted Funds from LC-3 Supporting Schedule	<u>294,549.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>757,989.45</u> (10)

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

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

Levy Limit Form
Sanitary and Improvement Districts

SID # 162 in Sarpy County

Total 2013-2014 Personal and Real Property Tax Request		\$ <u>1,063,815.00</u> (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(\$ <u> -</u>) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	(\$ <u> -</u>) (B)	
Bonded Indebtedness	(\$ <u> 771,266.00</u>) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(\$ <u> -</u>) (D)	
Total Exclusions		(\$ <u> 771,266.00</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 292,549.00</u> (3)
2013 Valuation (Per the County Assessor)		<u>\$ 132,976,825.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u> 0.220000</u> (5)

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

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

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts}

TAX YEAR 2013

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

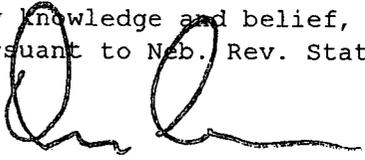
TO : SID 162

TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
SID 162	MISC-DISTRICT	102,696	132,976,825

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

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



(signature of county assessor)

8-14-13

(date)

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

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2013

INDEPENDENT ACCOUNTANT'S REPORT

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

We have compiled the accompanying statements of cash receipts and disbursements - all funds of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska for the years ended June 30, 2013 and 2012 and the budget statement for the year ending June 30, 2014, included in the accompanying prescribed form. We have not audited or reviewed the accompanying statements of cash receipts and disbursements - all funds and the budget statement and, accordingly, do not express an opinion or provide any assurance about whether the accompanying statements of cash receipts and disbursements - all funds and the budget statement are in accordance with the requirements of the State of Nebraska Auditor of Public Accounts.

The Board of Trustees is responsible for the preparation and fair presentation of the accompanying statements of cash receipts and disbursements - all funds and the budget statement in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the accompanying statements of cash receipts and disbursements - all funds and the budget statement.

Furthermore, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the Board of Trustees in presenting financial information in the form of accompanying statements of cash receipts and disbursements - all funds and the budget statement without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the accompanying statements of cash receipts and disbursements - all funds and the budget statement.

These statements of cash receipts and disbursements - all funds and the budget statement are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts, and are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. This report is not designed for those who are not informed about such differences.



Omaha, Nebraska
August 30, 2013