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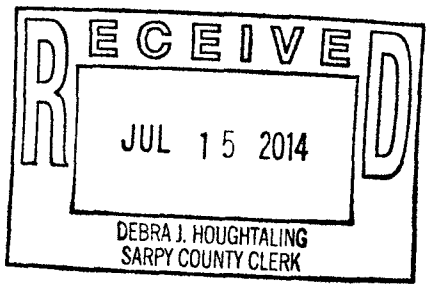



Being duly sworn, upon oath, Shon Barenklau deposes and says that he is the Publisher or Anne Lee deposes and says that he is the Business Manager of the **Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor**, legal newspapers of general circulation in Sarpy County, Nebraska, and 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:

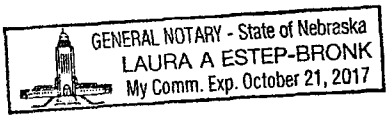
Wednesday, June 18, 2014 Papillion Times

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

Today's Date 06-18-2014
Signed in my presence and sworn to before me:

Notary Public

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**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, June 26, 2014, at Chalco Hills Recreation Area Visitors Center, 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

1766635; 6/18

## ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held at 2:30 o'clock p.m. on Thursday, June 26, 2014, at Chalco Hills Recreation Area Visitors Center, Board Room, 8901 South 154th Street Omaha, Nebraska.

Richard L. Hansen

Nancy Wackerhagen

Wes Lyons

Jim Nichols

Leah Baker

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

Agenda for meeting of Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska on June 26, 2014, at 2:30 p.m. at the Chalco Hills Recreation Area Visitors Center, Board Room, 8901 South 154th Street, Omaha, Nebraska.

1. Call Meeting to Order and Roll Call.

2. Announcement in Compliance with Open Meetings Act.

3. Approval of Minutes of May 22, 2014 Meeting.

4. County Engineer's Report on Harrison Street Project

5. Engineer's Report
   - A Millard Park Paving Repair 2014
   - B Mission Creek Channel Re-establishment Project Phase III
   - C. Sidewalk at 16415 Josephine

6. Resident Concerns.

7. Attorney's Report
   - A. Storm Damage
   - B. Pathway to Trail near 15903 Josephine
   - C. Condition of Property at 164th Avenue Adjacent to Harrison
   - D. Engagement Letter from New Accountant
   - E. MUD Pioneer Connection Charge Refunds
   - F. LS2 Billing Issues

8. Budget Tracking

9. Payment of Bills

10. Set Date and Time 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

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 9th day of July, 2014.

Richard L. Hansen
Chairman

Nancy Wackerhagen
Clerk

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

**Minutes of Meeting of Board of Trustees**
**June 26, 2014**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska was convened in open and public session on June 26, 2014 at 2:30 p.m. at Chalco Hills Recreation Area Visitor's Center, 8901 South 154th Street, Omaha, Nebraska.

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

Absent: None.

Also present: Sarpy County Engineer Denny Wilson, Engineer Bill Glismann, Attorney Larry Forman and one District resident.

Notice of the meeting was given in advance thereof by publication in the Papillion Times on June 18, 2014, and the attorney presented proof of publication of said notice, a copy of said proof being attached to these minutes. Advance notice was also given to the members of the Board of Trustees and a copy of their acknowledgment of receipt of such notice is attached to these minutes. Notice was also given to the County Clerk of Sarpy County, Nebraska per the attached Certificate of the Clerk of the District. Availability of the agenda was communicated in the advance notice and in the notice given to the Board of Trustees and to the County Clerk. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

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

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

The Chairman stated that the next item of business on the agenda was approval of the minutes of the May 22, 2014 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 a report from County Engineer Denny Wilson on the Harrison Street Improvement Project. Mr. Wilson displayed to the Trustees an aerial photo showing the area covered by the first phase of the Harrison Street Improvement Project running from 147th Street to 157th Street. He stated that the design work on this portion of the project is being handled by Olsson & Associates. He stated that this segment presents a number of challenges based on drainage issues, terrain features, and proximity to schools. He stated that the existing stretch of roadway accommodates approximately 19,000 vehicles per day whereas the design capacity for the existing improvements is only 14,000 vehicles per day. He stated that the County is currently intending to utilize double left turns at the various intersections to accommodate the heavy traffic flows. It is anticipated that the design phase of the project will take 12 months, with actual construction work beginning in the summer of 2015 at the conclusion of the summer school session. A Road Summit is held each year to discuss developing issues with regard to projects such as this. At that event, noise walls will be a key topic of discussion. The department had initially hoped to close down Harrison Street during construction activity but was unable to do so because of access issues with Neihardt School. The second phase of the project will extend from 157th Street to 171st Street. Improvements to Giles Road will be completed before work on Harrison Street begins to accommodate detouring traffic. The County is currently planning to install traffic signals at 173rd Street and at some point adjacent to Millard Park after an additional traffic study is completed to determine the best location of those signals. The Chairman inquired as to any plans to move the school crossing light and Mr. Wilson responded that that light may need to be moved although any costs associated with such a move would be borne entirely by Sarpy County since Douglas County refuses to participate in that expense. Plans should be completed within the next six months showing what signals will be moved. Part of the problem with scheduling of the work is that while the City of Omaha and Douglas County are paying for one-half of the project and Sarpy County is paying for the other half, Douglas County is dragging its feet in the hope that the City of Omaha will annex subdivisions along the path of the work thereby becoming responsible for a greater share of the project costs, reducing the amount payable by Douglas County. Once the work is done, Harrison Street will consist of five lanes from 147th Street to 171st Street with double left turns at each intersection. The Clerk stated that residents of the subdivision want to make needed

repairs to signs along the work path and she inquired as to the County's position regarding replacement of signs and walls along that path. Mr. Wilson indicated that the County would be bearing those expenses. He also observed that timing of the work is going to create financial challenges for both counties since the entire metropolitan area only obtains $14 million per year in federal highway funds but current conditions will not permit the work to be delayed until adequate federal funds would be available in 2022. Mr. Wilson concluded his presentation by stating that anyone observing problems with any segment of roadway in the County can submit an email to his office at sarpy.com. Thereafter, Mr. Wilson departed the meeting.

The Chairman stated the next item of business on the agenda was the Engineer's report. Bill Glismann distributed to the Trustees copies of his Engineering Status Report dated June 26, 2014, a copy of which is attached to these minutes, and reported as follows:

A. Millard Park Paving Repair 2014. Swain Construction is scheduled to being work on the project on July 1.

B. Mission Creek Channel Re-establishment Project Phase III. Valley Corporation has been directed to proceed with Repair Option B utilizing an additional row of gabions and soil anchors. Delivery of material is anticipated by the end of the week and work on the repairs will begin during the following week. Work on wall repairs will take approximately two weeks with landscaping and final grading taking an additional week thereafter. Owners of adjacent properties are being provided with updates concerning the work being performed. With regard to the channel, Mr. Glismann stated that the channel should be able to accommodate a 100 year storm event but he observed that additional trees should have been moved and the channel stabilized by the developer at the time the subdivision was being created. Trustee Jim Nichols stated that Millard Park V is currently being adversely effected by dead trees in the creek. He added that one tree could fall onto the adjacent railroad tracks if not addressed in the near future. The Chairman directed Mr. Glismann to check out these situations without further delay.

C. Condition of Sidewalk at 16415 Josephine. The Clerk stated that no repairs have yet been made to the defective sidewalk at that location. After brief discussion, the Trustees directed Mr. Glismann to have Swain repair the sidewalk at the owner's expense when paving repair work is being performed.

The Chairman stated that the next item of business on the agenda was resident concerns. Trustee Jim Nichols reiterated his concerns about dead trees in the creek and the tree threatening the railroad tracks. The Clerk stated that Lisa Rudizka is awaiting receipt of plans for improvements in the vicinity of the neighborhood monument signs so that plantings and sign improvements can be accomplished. Trustee Leah Baker stated that it appears the work along Harrison Street will not be complete for the next two or three years. Trustee Jim Nichols suggested that Ms. Rudizka's group be authorized to proceed with the sign repairs and plantings at the present time even if that means having to redo the work in the future. Trustee Wes Lyons reminded the Trustees that the money currently on hand in the Attorney's trust account is homeowner association money received from N.P. Dodge and that it is not SID money derived from taxpayers. Trustee Lyons inquired about provisions of the LS2 mowing contract, stating that LS2 should only be mowing every two weeks during the months of July and August and bills from LS2 need to be monitored to assure that the District does not pay for any work in advance and does not pay for any unauthorized mowings. Discussion ensued concerning responsibility for mowing work adjacent to fences, with the Trustees concurring that mowing along fences needs to be performed by individual property owners rather than by LS2. After further discussion, the Clerk offered to monitor future mowing work by LS2, limiting mowing activity to twice per month during July and August unless growing conditions direct the need for additional mowings.

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

A. Storm Damage. Mr. Forman reported that he had spoken with the Chairman concerning trees adjacent to the creek which had fallen causing damage to fences on private property. The Chairman reported that the trees have been addressed but stated that anyone claiming damage to fencing will need to submit a claim under his homeowners insurance policy since the District cannot be responsible for damages caused by acts of God. The Chairman stated that Hughes Tree Service has offered to remove storm debris at a cost of $200.00 per truckload. After brief discussion, the Trustees unanimously approved this proposal with the proviso that Hughes take such steps as are necessary to avoid causing damage to the pathway due to continuing wet conditions.

B. Pathway to Trail Near 15903 Josephine. Mr. Forman stated that at the direction of the Board, he had submitted a letter to Mario Mandolfo advising that the District would construct the pathway if the sprinkler heads and water lines in the area were relocated and if the SID was given a release and hold harmless regarding any claim for damages resulting from installation of the pathway. No response to that June 5 letter has yet been received. After brief discussion the Trustees determined to put this matter on hold.

C. Condition of Property at 164th Avenue Adjacent to Harrison. Mr. Forman stated that a letter dated June 5, 2014 had been sent to Kelsey Archer at 16436 Audrey Circle regarding the condition of that property but the letter was returned from the post office as undeliverable. The Trustees directed Mr. Forman to resubmit the letter to Ms. Archer at 5146 South 181st Street regarding the property described as Lot 36, Millard Park Replat V.

D. Engagement Letter from New Accountant. Mr. Forman distributed to the Trustees copies of an engagement letter from Ritterbush & Piotrowski, LLP dated May 27, 2014, a copy of which is attached to these minutes, as executed by the Chairman on June 2, 2014. After brief discussion, the Trustees directed Mr. Forman to invite Mr. Piotrowski to attend the July Trustees meeting.

E. MUD Pioneer Connection Charge Refund. Mr. Forman distributed to the Trustees copies of checks from Metropolitan Utilities District for pioneer main refunds in the amounts of $2,322.32 and $8,212.40 as evidenced by the credit memos attached to these minutes and he stated that the checks have been deposited with the District's construction fund with the Sarpy County Treasurer as evidenced by the Receipts dated June 19, 2014, copies of which are attached to these minutes.

G. LS2 Billing Issues. Mr. Forman stated that he had spoken with Mr. Knust to advise him that the District did not pay in advance for mowing services and to inform Mr. Knust that bills should not be submitted until the work has been complete. The Trustees expressed concern that LS2 had submitted a statement for tree removal work in the amount of $1,550.00, with the statement being submitted in invoice form rather than in proposal form, giving the appearance that the work had already been done. After brief discussion, the Trustees directed Mr. Forman to inform Mr.

Knust that advance billings and billings contrary to contractual provisions regarding frequency and other factors will not be tolerated.

The Chairman stated the next item of business on the agenda was budget tracking. The Trustees reviewed and briefly discussed the budget tracking report as submitted by Shirlee Vakoc on June 9, 2014, a copy of which is attached to these minutes, together with the County Treasurer's ledger reports dated June 4, 2014 for the District's general and construction funds, copies of which are also attached to these minutes.

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:

Shirlee Vakoc - $143.50 for bookkeeping services
OPPD - $8,000.00 for electric service
LS2 Lawn - $7,360.85 for mowing & garbage collection
Hillman, Forman Law Firm - $4,207.66 for legal fees & expenses
HGM Associates - $8,392.37 for general engineering services

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

| | |
|---|---|
| Richard L. Hansen | - Aye |
| Nancy Wackerhagen | - Aye |
| Wes Lyons | - Aye |
| Jim Nichols | - Aye |
| Leah Baker | - Aye |

the following resolution was adopted:

**RESOLVED**, by the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrants No. 5854 through 5861 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:

| | | |
|---|---|---|
| #5854 | Shirlee Vakoc - bookkeeping services | $143.50 |
| #5855 | OPPD - electric services | $5,000.00 |
| #5856 | OPPD - electric services | $3,000.00 |
| #5857 | LS2 Lawn Landscaping - Inv #144S162 | $5,000.00 |

| | | |
|---|---|---|
| #5858 | LS2 - Lawn Landscaping - Inv #144S162 | $2,360.85 |
| #5859 | Hillman, Forman - attorney fees and costs 6/2014 | $4,207.66 |
| #5860 | HGM Associates - general engineering services | $5,000.00 |
| #5861 | HGM Associates - general engineering services | $3,392.37 |

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

HGM Associates - $6,348.54 for general engineering services
Ameritas Investment Corp - $317.43 for placement 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 | - Aye |
| Leah Baker | - Aye |

the following resolutions were adopted:

**RESOLVED,** by the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrants No. 5862 through 5864 to the following payees and in the following amounts, said warrants to be drawn on the Construction Fund of the District and to draw interest at the rate of 7% per annum and to be redeemed no later than five years from the date of issuance, subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law, to-wit:

| | | |
|---|---|---|
| #5862 | HGM Associates - Mission Creek Phase III services | $5,000.00 |
| #5863 | HGM Associates - Mission Creek Phase III services | $1,348.54 |
| #5864 | Ameritas Invest. - placement fee #5854 - #5863 | $317.43 |

**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)(i)(III) of the Internal Revenue Code of 1986 as amended and covenants and warrants that the District does not reasonably expect to issue warrants or bonds or other obligations aggregating in the principal amount of more than $10,000,000 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.

The Chairman stated the next item of business on the agenda was setting the date for the next meeting of the Board. The next meeting of the Board will be held on Thursday, July 24, 2014 beginning at 2:30 p.m. at Chalco Hills Recreation Area Visitor's 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.

Richard L. Hansen
CHAIRMAN

ATTEST:

Mary Wachtrager
CLERK

5

**HGM ASSOCIATES, INC.**

**ENGINEERING**
**STATUS REPORT**

**MILLARD PARK**
**SID No. 162**

**BOARD MEETING 6/26/2014**

## Millard Park Pavement Repair 2014

- Swain Construction has previously indicated they would be able to start on the project July 1. I tried contacting Greg Armstrong this morning to verify if this was still the case but had to just leave a message.

## Mission Creek Channel Phase 3

- Valley Corp was directed to proceed with Repair Option B with the additional row of gabions and the soil anchors. They ordered materials and were anticipating delivery of them by end of this week, in hope of starting next week.
- The landscaping and final grading would take about a week to complete following the wall completion.
- Contacting adjacent homeowners with updates.

2 weeks to do,
1 more week for
landscaping

YOUR FILE COPY

R&P

RITTERBUSH & PIOTROWSKI, L.L.P.
*Certified Public Accountants*

10846 Old Mill Road, Suite 1
Omaha, Nebraska 68154-2652
Telephone 402-896-1500
Fax 402-896-1726

May 27, 2014

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

We are pleased to confirm our understanding of the services we are to provide Sanitary and Improvement District No. 162 of Sarpy County, Nebraska for the year ended June 30, 2014. We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska as of and for the year ended June 30, 2014.

We have also been engaged to report on supplementary information other than required supplementary information (RSI) that accompanies Sanitary and Improvement District No. 162 of Sarpy County, Nebraska's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of Taxes Receivable
2. Schedule of Investments
3. Information Required by Section 31-715 and 31-740
4. District Officials and Related Bonds

**Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska's financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter

paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies, and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that Sanitary and Improvement District No. 162 of Sarpy County, Nebraska is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards for financial audits contained in *Government Auditing Standards* may not satisfy the legal, regulatory, or contractual requirements.

**Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You agree to assume all management responsibilities for any nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected

fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

**Audit Administration, Fees, and Other**

The parties agree that any controversy or claim arising out of or relating to the services provided pursuant to this engagement letter agreement shall first be submitted for resolution to mediation with a mediator to be agreed upon by the parties. If mediation is not successful in resolving such controversy or claim, it shall be determined by binding arbitration in accordance with the applicable Arbitration Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association; and judgment on the award by the arbitrator(s) may be rendered in any court of competent jurisdiction.

Our fees for these services will be based on the actual time spent at our standard hourly rates, plus out-of-pocket costs such as report production, typing, postage, etc. not to exceed $5,350.00 Should additional work be required beyond the scope of the above we will contact the board and negotiate a fee.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2011 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Sanitary and Improvement District No. 162 of Sarpy County, Nebraska and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Ritterbush & Piotrowski, L.L.P.

Paul F. Piotrowski
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska.

By: Richard L. Hansen
Richard L. Hansen
Title: Chairman

Date: 6/2/14

123 West Water Street
P.O. Box 507
Decorah, Iowa 52101
Telephone 563 382-3637
Fax 563 382-5797

HACKER, NELSON & CO., P.C.
Certified Public Accountants
And Business Consultants

www.hackernelson.com

9 North Locust Avenue
P.O. Box 529
New Hampton, Iowa 50659
Telephone 641 394-2245
Fax 641 394-3138

System Review Report

August 26, 2011

To the Shareholders
Goracke, Ritterbush & Piotrowski, LLP
and the Peer Review Committee of the Nevada Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Goracke, Ritterbush & Piotrowski, LLP (the firm) in effect for the year ended March 31, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Goracke, Ritterbush & Piotrowski, LLP in effect for the year ended March 31, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies) or fail.* Goracke, Ritterbush & Piotrowski, LLP has received a peer review rating of *pass.*

Hacker, Nelson & Co., P.C.

Hacker, Nelson & Co., P.C.

SID 162 of Sarpy County
Larry R. Forman, Atty.
Hillman, Forman, Childers & WcCormack
7171 Mercy Road, Suite 650
Omaha, NE 68106-2669

**100055001061**
**1-235-13**
**W001 235130**
**Assignment No. 100055001061**

Refund pioneer connection charge collected from 100055001061
Connection was made to water main installed by the developer on WCP 8721 at 168th, Harrison to South fronting Millard Pk IV/South to Harrison, fronting Millard Park V.

| | |
|---|---|
| Principal | $ 4,125.54 |
| Interest | 4,086.86 |
| **TOTAL REFUND** | **$ 8,212.40** |

[redacted]

DETACH THIS STUB BEFORE CASHING CHECK

METROPOLITAN UTILITIES DISTRICT OF OMAHA

DATE 06/13/2014

CHECK NO. 401576

1900002442 Refund Pioneer Connection Charge

| DATE | INVOICE/CREDIT MEMO | GROSS | DISCOUNT | NET |
|---|---|---|---|---|
| 06/13/2014 | SID 162 | 8,212.40 | 0.00 | 8,212.40 |
| | TOTAL | 8,212.40 | 0.00 | *********8,212.40* |

Prepared by Zimmerman
4/10/2014

SID 162 of Sarpy County
Larry R. Forman, Atty.
Hillman, Forman, Childers & WcCormack
7171 Mercy Road, Suite 650
Omaha, NE 68106-2669

**100055001061**
**1-235-13**
**W001 235130**
**Assignment No. 100055001061**

Refund pioneer connection charge collected from 100055001061
Connection was made to water main installed by the developer on WCP 9125 at 168th, RR to 1/4 Section fronting Millard Park VI

| | |
|---|---|
| Principal | $ 1,168.01 |
| Interest | 1,154.31 |
| **TOTAL REFUND** | **$ 2,322.32** |

[redacted]

DETACH THIS STUB BEFORE CASHING CHECK

METROPOLITAN UTILITIES DISTRICT OF OMAHA

DATE 06/13/2014

CHECK NO. 401575

1900002441

Refund Pioneer Connection Charge

| DATE | INVOICE/CREDIT MEMO | GROSS | DISCOUNT | NET |
|---|---|---|---|---|
| 06/13/2014 | SID162 | 2,322.32 | 0.00 | 2,322.32 |
| | TOTAL | 2,322.32 | 0.00 | *********2,322.32* |

Prepared by Zimmerman
4/10/2014

MISCELLANEOUS PAYMENT RECPT#: 31103
SARPY COUNTY
1210 Golden Gate Drive
Papillion NE 68046

DATE: 06/19/14 TIME: 13:55
CLERK: sjohnson DEPT:
CUSTOMER#: 0

COMMENT:

CHG: 162B SID 162 BOND RE 2322.32

---

REVENUE:
1 8362009 454001 2322.32
MISCELLANEOUS REVENUE
REF1: PIONEER REF2: CONNECT
CASH:
0000 110000 2322.32
CASH ON HAND

---

AMOUNT PAID: 2322.32

PAID BY: MUD
PAYMENT METH: CHECK
401575
REFERENCE:

AMT TENDERED: 2322.32
AMT APPLIED: 2322.32
CHANGE: .00

MISCELLANEOUS PAYMENT  RECPT#: 31104
SARPY COUNTY
1210 Golden Gate Drive
Papillion NE 68046

DATE:  06/19/14  TIME: 13:56
CLERK: sjohnson  DEPT:
CUSTOMER#: 0

COMMENT:

CHG: 162B  SID 162 BOND RE  8212.40

---

REVENUE:
1  8362009  454001  8212.40
   MISCELLANEOUS REVENUE
   REF1: PIONEER  REF2: CONNECT
CASH:
   0000  110000  8212.40
   CASH ON HAND

---

AMOUNT PAID:  8212.40

PAID BY:  MUD
PAYMENT METH:  CHECK
  401576
REFERENCE:

AMT TENDERED:  8212.40
AMT APPLIED:  8212.40
CHANGE:  .00

# SID 162
## Profit & Loss Budget vs. Actual
### July 2013 through June 2014

| | Jul '13 - Jun 14 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| Income | | | | |
| Bond Fund | | | | |
| Taxes | | | | |
| Personal Property Taxes | 3,518.50 | | | |
| Real Estate Taxes | 702,184.05 | 756,143.00 | -53,958.95 | 92.9% |
| Total Taxes | 705,702.55 | 756,143.00 | -50,440.45 | 93.3% |
| Real Estate Tax Credit | 19,061.62 | | | |
| Homestead Exemption Allocation | 18,315.20 | | | |
| Motor Vehicle Pro Rate | 2,342.94 | 1,500.00 | 842.94 | 156.2% |
| Total Bond Fund | 745,422.31 | 757,643.00 | -12,220.69 | 98.4% |
| General Fund | | | | |
| Taxes | | | | |
| Personal Property Taxes | 1,292.18 | | | |
| Real Estate Taxes | 266,387.88 | 286,813.00 | -20,425.12 | 92.9% |
| Total Taxes | 267,680.06 | 286,813.00 | -19,132.94 | 93.3% |
| Real Estate Tax Credit | 7,230.26 | | | |
| Homestead Exemption Allocation | 5,574.20 | | | |
| Motor Vehicle Pro Rate | 1,959.79 | 500.00 | 1,459.79 | 392.0% |
| Interest on Investments | 301.84 | | | |
| Total General Fund | 282,746.15 | 287,313.00 | -4,566.85 | 98.4% |
| Total Income | 1,028,168.46 | 1,044,956.00 | -16,787.54 | 98.4% |
| Expense | | | | |
| BondFund | | | | |
| Bond Principal Paid | 565,000.00 | 565,000.00 | 0.00 | 100.0% |
| Bond Interest Pymt. | 190,739.53 | 184,093.00 | 6,646.53 | 103.6% |
| Capital Improvements | 309,501.22 | 362,000.00 | -52,498.78 | 85.5% |
| Collection Fees - Sarpy Treas | 14,114.06 | | | |
| EngineeringFees | 27,651.87 | | | |
| Fiscal Agent Fees | 19,193.21 | 1,250.00 | 17,943.21 | 1,535.5% |
| Legal Fees | 18,870.22 | | | |
| Total BondFund | 1,145,070.11 | 1,112,343.00 | 32,727.11 | 102.9% |
| GeneralFund | | | | |
| Audit Fees | 5,648.00 | 5,385.00 | 263.00 | 104.9% |
| Bookkeeping | 315.00 | 500.00 | -185.00 | 63.0% |
| Chairman and Clerk Bonds | 0.00 | 500.00 | -500.00 | 0.0% |
| Collection Fees - Sarpy Treas | 5,353.61 | | | |
| Engineering Fees | 21,466.05 | 40,000.00 | -18,533.95 | 53.7% |
| Green Area Maintenance | 31,464.56 | 65,000.00 | -33,535.44 | 48.4% |
| Insurance | 3,578.00 | 4,000.00 | -422.00 | 89.5% |
| Legal Fees | 47,708.04 | 40,000.00 | 7,708.04 | 119.3% |
| Miscellaneous | | | | |
| Legal expenses | 2,041.94 | | | |
| Miscellaneous - Other | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Total Miscellaneous | 2,041.94 | 2,000.00 | 41.94 | 102.1% |
| Publishing | 1,328.90 | 1,000.00 | 328.90 | 132.9% |
| Repairs&Maintenance | | | | |
| Paving | 92,088.28 | | | |
| Repairs&Maintenance - Other | 0.00 | 150,000.00 | -150,000.00 | 0.0% |
| Total Repairs&Maintenance | 92,088.28 | 150,000.00 | -57,911.72 | 61.4% |

# SID 162
## Profit & Loss Budget vs. Actual
### July 2013 through June 2014

| | Jul '13 - Jun 14 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| Snow Removal | 740.00 | 5,000.00 | -4,260.00 | 14.8% |
| Street Cleaning | 1,080.00 | 1,100.00 | -20.00 | 98.2% |
| Street Lighting/Utilities | 35,932.96 | 51,000.00 | -15,067.04 | 70.5% |
| Street Signs | 747.23 | 500.00 | 247.23 | 149.4% |
| Total GeneralFund | 249,492.57 | 365,985.00 | -116,492.43 | 68.2% |
| Total Expense | 1,394,562.68 | 1,478,328.00 | -83,765.32 | 94.3% |
| Net Income | -366,394.22 | -433,372.00 | 66,977.78 | 84.5% |

| FUND: 8062 SID #162 GENERAL | M-T-D | Y-T-D |
|---|---|---|
| 10100 - BEGINNING CASH ON HAND | 156,109.73 | 156,795.20 |
| 15100 - BEGINNING INVESTMENT ON HAND | 0.00 | 0.00 |
| BEGINNING BALANCE: | 156,109.73 | 156,795.20 |
| TAX RECEIPT COLLECTIONS: | | |
| 30138 - 2012 PERSONAL PROPERTY TAX | 0.00 | 150.19 |
| 30139 - 2013 PERSONAL PROPERTY TAX | 0.00 | 1,184.43 |
| 30338 - 2012 REAL ESTATE TAXES | 0.00 | 121,303.63 |
| 30339 - 2013 REAL ESTATE TAX | 872.03 | 145,041.81 |
| TAX RECEIPT TOTALS: | 872.03 | 267,680.06 |
| 34401 - HOMESTEAD EXEMP ALLOCATION | 1,372.92 | 6,947.12 |
| 34403 - REAL ESTATE TAX CREDIT | 0.00 | 7,230.26 |
| 34601 - MOTOR VEHICLE PRO RATE | 0.00 | 888.71 |
| OTHER RECEIPT TOTALS: | 1,372.92 | 15,066.09 |
| 60000 - DISBURSEMENTS | -18,808.23 | -294,658.73 |
| 60001 - PROPERTY TAX COMMISSION | -17.44 | -5,353.61 |
| 10000 ENDING CASH ON HAND | 139,529.01 | 139,529.01 |
| 15100 ENDING INVESTMENT ON HAND | 0.00 | 0.00 |
| GRAND TOTALS | 139,529.01 | 139,529.01 |

| FUND: 8362 SID #162 BOND | M-T-D | Y-T-D |
|---|---|---|
| 10100 - BEGINNING CASH ON HAND | 1,134,101.10 | 500,711.64 |
| 15100 - BEGINNING INVESTMENT ON HAND | 0.00 | 0.00 |
| BEGINNING BALANCE: | 1,134,101.10 | 500,711.64 |
| TAX RECEIPT COLLECTIONS: | | |
| 30138 - 2012 PERSONAL PROPERTY TAX | 0.00 | 395.90 |
| 30139 - 2013 PERSONAL PROPERTY TAX | 0.00 | 3,122.60 |
| 30338 - 2012 REAL ESTATE TAXES | 0.00 | 319,801.01 |
| 30339 - 2013 REAL ESTATE TAX | 2,298.99 | 382,383.04 |
| TAX RECEIPT TOTALS: | 2,298.99 | 705,702.55 |
| 34401 - HOMESTEAD EXEMP ALLOCATION | 3,619.53 | 18,315.20 |
| 34403 - REAL ESTATE TAX CREDIT | 0.00 | 19,061.62 |
| 34601 - MOTOR VEHICLE PRO RATE | 0.00 | 2,342.94 |
| OTHER RECEIPT TOTALS: | 3,619.53 | 39,719.76 |
| 60000 - DISBURSEMENTS | -657,046.25 | -749,092.50 |
| 60001 - PROPERTY TAX COMMISSION | -45.98 | -14,114.06 |
| 10000 ENDING CASH ON HAND | 482,927.39 | 482,927.39 |
| 15100 ENDING INVESTMENT ON HAND | 0.00 | 0.00 |
| GRAND TOTALS | 482,927.39 | 482,927.39 |

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

**STATEMENT FOR SERVICES RENDERED**

June , 2014

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

---

For services rendered .....

Posting issued warrants and posting income information from Treasurer's February, March, April and May; reconcile ending balances to Treasurer's Report through May 2014; produce reports and email

4.1 Hours @ $35.00 ----------$ 143.50

pd 6-26-14
#5854

your energy partner
OPPD
Omaha Public Power District

14399

0529



| Account Number | Due Date | Total Amount Due |
|---|---|---|
| 4393100041 | Jun 18, 2014 | $3,996.67 |

Customer Name: SID 162 SARPY
Statement Date: May 29, 2014

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

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

**Billing Period** From **04-29-2014** To **05-29-2014** @30 Days

| Rate | Summary Usage | | |
|---|---|---|---|
| | Current Amount | Fuel and Purchased Power Adjustment | Subtotal Amount per Rate |
| SL61 | $3,767.04 | $19.74 | $3,995.05 |

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

| | |
|---|---|
| Sales Tax | 208.27 |
| Total Charges | $3,995.05 |
| Previous Balance | 8,001.62 |
| Payments Received: 05/16/14 | 8,000.00CR |
| Total Amount Due | $3,996.67 |

Late Payment Charge of $159.80 applies after due date.

pd $8000.00
6-26-14
# 5855 +
5856

1

Please return this portion with payment

May is National Electrical Safety Month. Visit oppd.com/safety for tips on electric safety, kite safety, trees and power lines, and more.

Statement Date: May 29, 2014

| Account Number | Due Date | Total Amount Due |
|---|---|---|
| 4393100041 | Jun 18, 2014 | $3,996.67 |

Late Payment Charge of $159.80 applies after due date.

Amount Paid ☐☐,☐☐☐.☐☐

**Energy Assistance: Monthly $1** ☐ **$2** ☐ **$5** ☐ **Other $**_____

**One-Time Contribution $**_____

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

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

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

**PO BOX 3995**
**OMAHA NE 68103-0995**

your energy partner
OPPD
Omaha Public Power District

+

01439310004160000039966700000415647201406187

## BILL STATEMENT EXPLANATIONS

| | |
|---|---|
| SERVICE REGULATIONS AND RATES | [illegible] |
| SEASONAL RATES | [illegible] billing period [illegible] energy usage will be prorated to each seasonal period when [illegible] |
| METER READING DATES | [illegible] read on [illegible] |
| BASIC SERVICE | [illegible] whether [illegible] |
| ENERGY USE | [illegible] |
| FUEL & PURCHASED POWER ADJUSTMENT [illegible] | [illegible] |
| MINIMUM MONTHLY [illegible] | [illegible] |
| ELECTRIC USE PROFILE | [illegible] |
| LEVEL PAYMENT PLAN | [illegible] |
| CURRENT ACCOUNT STATUS | [illegible] |
| ENERGY [illegible] | [illegible] |

Name

Mail Address

Phone Number

MEASURE

## BILL PAYING OPTIONS

| | |
|---|---|
| CHECKING/SAVINGS DEDUCTION | [illegible] and com or call Custom [illegible] |
| ONLINE | View and pay your bill [illegible] |
| BY MAIL | [illegible] with the remittance [illegible] |
| BY PHONE | [illegible] |
| IN PERSON | To find the near [illegible] |

Omaha Public Power District

| Account Number | Due Date | Total Amount Due |
|---|---|---|
| 4393100041 | Jun 18, 2014 | $3,996.67 |

Customer Name: SID 162 SARPY
Statement Date: May 29, 2014

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

**Billing Period** From **04-29-2014** To **05-29-2014** @30 Days

| Rate | Method No. | Number of Lamps | Price per Lamp | Usage | | | |
|---|---|---|---|---|---|---|---|
| | | | | Current Amount | Fuel and Purchased Power Adjustment | Total Usage Amount | Sub-Total Amount per Rate |
| SL61 | 61211 | 218 | $17.28 | $3,767.04 | | | |
| SL61 | | | | | 19.74 | 3,767.04 | $3,995.05 |

your energy partner®
OPPD
Omaha Public Power District

14415

0429



| Account Number | Due Date | Total Amount Due |
|---|---|---|
| 4393100041 | May 19, 2014 | $8,001.62 |

Customer Name: SID 162 SARPY
Statement Date: April 29, 2014

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

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

**Billing Period** From **03-28-2014** To **04-29-2014** @32 Days

| Rate | Summary Usage | | |
|---|---|---|---|
| | Current Amount | Fuel and Purchased Power Adjustment | Subtotal Amount per Rate |
| SL61 | $3,767.04 | $23.64 | $3,999.17 |

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

| | |
|---|---|
| Sales Tax | 208.49 |
| Total Charges | $3,999.17 |
| Previous Balance | 4,002.45 |
| Total Amount Due | $8,001.62 |

*Late Payment Charge of $159.97 applies after due date.*

Pd $8000.00
4-24-14

1

Please return this portion with payment

Are you planning any spring projects? Remember to call the Digger's Hotline of Nebraska at 811 or 800-331-5666 or visit ne1call.com before you dig.

Statement Date: April 29, 2014

| Account Number | Due Date | Total Amount Due |
|---|---|---|
| 4393100041 | May 19, 2014 | $8,001.62 |

*Late Payment Charge of $159.97 applies after due date.*

Amount Paid ☐☐,☐☐☐.☐☐

**Energy Assistance: Monthly $1** ☐ **$2** ☐ **$5** ☐ **Other $**_____

**One-Time Contribution $**_____

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

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

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

**PO BOX 3995**
**OMAHA NE 68103-0995**

your energy partner®
OPPD
Omaha Public Power District

0143931000416000008001620000081615920140519 5

## BILL STATEMENT EXPLANATIONS

SERVICE REGULATIONS AND RATES

SEASONAL RATES

METER READING DATES

BASIC SERVICE

SUPPLY

FUEL & PURCHASED POWER ADJUSTMENT FACTOR

MISCELLANEOUS BILL

ELECTRIC USE PROFILE

LEVELIZED PAYMENT PLAN

CUSTOMER ACCOUNT STATUS

ENERGY ASSISTANCE

Name

Mail Address

Email address

Phone number

WEBSITE

## BILL PAYING OPTIONS

CHECKING/SAVINGS DEDUCTION

ONLINE

BY MAIL

BY PHONE

IN PERSON

Omaha Public Power District

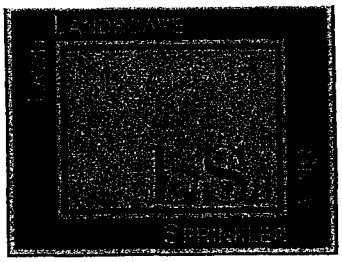
| Account Number | Due Date | Total Amount Due |
|---|---|---|
| 4393100041 | May 19, 2014 | $8,001.62 |

Customer Name: SID 162 SARPY
Statement Date: April 29, 2014

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

**Billing Period** From **03-28-2014** To **04-29-2014** @32 Days

| Rate | Method No. | Number of Lamps | Price per Lamp | Usage | | | |
|---|---|---|---|---|---|---|---|
| | | | | Current Amount | Fuel and Purchased Power Adjustment | Total Usage Amount | Sub-Total Amount per Rate |
| SL61 | 61211 | 218 | $17.28 | $3,767.04 | | | |
| SL61 | | | | | 23.64 | 3,767.04 | $3,999.17 |



**Date** 5/20/14
**Invoice #** 146S162

**SID 162 Contract Services**

**Service @:** SID 162
Service work per contract

| SID 162 - 2014, LS2 Service Invoice for June Board Meeting | | Item | Quantity | | Cost |
|---|---|---|---|---|---|
| June mowing services per contract (2nd, 9th, 16th, 23rd, 30th) | $ | 1,266.04 | 5 | $ | 6,330.20 |
| June Garbage Collection - Removal Per Week | $ | 30.63 | 5 | $ | 153.15 |
| Removal rocks/sand at catch basin in south waterway, Gertrude Street | Completed 5/20 | | | | |
| 3 men at 4.5 hours, total of 13.5 hours @$65/hour | | | | $ | 877.50 |
| **Total of Services** | | | **Amount Due** | $ | **7,360.85** |

**Remit Payment to:**

**LS2**

**5070 South 174th Street**

**Omaha, Ne. 68135**

pd 6-26-14
# 5857
5858

402.891.1000 office 402.939.0560 fax | tim@LS2omaha.com | www.LS2omaha.com
5070 South 174th Street Omaha, NE 68135

*Single Source Provider of Quality Results*

# 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


BILLING DATE: 06/19/14
ACCT NO.: LRF-162-001

RE: General

**PREVIOUS BALANCE: $8,940.00**

| DATE | PROFESSIONAL SERVICES RENDERED | INDIV | TIME | AMOUNT |
|---|---|---|---|---|
| 05/01/14 | Review e-mail from Knust; call to accountant Weber; conf. accountant LaVelle; review Dutton accounting proposal; e-mail proposal and cover memo to trustees | LRF | 1.20 | 180.00 |
| 05/02/14 | Review trustees' e-mail re accountant bids; review and revise summary of April minutes; message to engineer | LRF | 0.90 | 135.00 |
| 05/02/14 | Prepare newsletter mock-up; deliver newsletter to Copycat | LRF | 2.40 | 360.00 |
| 05/05/14 | Conf. bond house; complete 8038 form; tax form, warrants and cover letter to bond house; letter and pay estimate to bond house re channel project; assemble April proceedings; letter and set of proceedings to bond house; letter and copy of proceedings to county clerk; review engineer e-mail re repair of gabion wall; review e-mail re tree in creek | LRF | 2.40 | 360.00 |
| 05/06/14 | Review Vakoc budget tracking report; review county ledger reports and e-mail to trustees; review and file insurance certificate for Donscheski; conf. Copycat re status of newsletter | LRF | 0.90 | 135.00 |
| 05/06/14 | Review e-mail from bond house | LRF | 0.20 | 30.00 |
| 05/07/14 | Warrants and cover letter to 4 creditors | LRF | 0.80 | 120.00 |
| 05/08/14 | Conf. Copycat; retrieve newsletter; coordinate preparation and affixing of mailing labels; review e-mail from county treasurer | LRF | 1.90 | 285.00 |
| 05/08/14 | Prepare check, complete bulk mail form, deliver newsletters to bulk mail unit | LRF | 1.20 | 180.00 |
| 05/09/14 | Review and file paying agent summary | LRF | 0.20 | 30.00 |

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BILLING DATE: 06/19/14
ACCT NO.: LRF-162-001

| | | | | |
|---|---|---|---|---|
| 05/12/14 | Review notice from bond house re general fund warrants | LRF | 0.20 | 30.00 |
| 05/13/14 | Conf. resident Mondolfo re common area strip to east of 15903 Josephine; e-mail to engineer re tract; prepare meeting notice and cover letter to paper; proof and pay publication notice | LRF | 1.70 | 255.00 |
| 05/15/14 | Review and file letter and tax form | LRF | 0.20 | 30.00 |
| 05/16/14 | Review and file Coichon renewal insurance certificate | LRF | 0.20 | 30.00 |
| 05/19/14 | Review paying agent/registrar bill; prepare receipts of notice, agenda; conf. engineer; prepare warrants, warrant list; assemble meeting files; e-mail statement to trustees | LRF | 2.30 | 345.00 |
| 05/21/14 | Review bulk mail renewal notice; revise agenda; review e-mail from clerk; prepare warrant for tree service; review and copy county treasurer reports | LRF | 1.00 | 150.00 |
| 05/22/14 | Review meeting file; review e-mail from Jim; conf. Jim; e-mail to trustees re delayed meeting time; attend trustees meeting | LRF | 3.20 | 480.00 |
| 05/27/14 | Conf. accountant Piotrowski re selection as district accountant | LRF | 0.20 | 30.00 |
| 05/29/14 | Review accountant engagement letter; letter and copies of engagement letter to chairman | LRF | 0.60 | 90.00 |
| **Total of New Services:** | | | **21.70** | **3,255.00** |

| DATE | EXPENSE | AMOUNT |
|---|---|---|
| 05/05/14 | Omaha World Herald - publication of Notice to Bidders 2014 Paving | 260.28 |
| 05/05/14 | Copycat - newsletter | 497.56 |
| 05/09/14 | Postmaster - mailing newsletter | 161.62 |
| 05/14/14 | World Herald - publication of meeting notice | 12.30 |
| 05/30/14 | Mileage | 20.90 |

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Sanitary and Improvement District No 162 of Sarpy Count


BILLING DATE: 06/19/14
ACCT NO.: LRF-162-001

**Total of New Expenses:** **952.66**

| **DATE** | **PAYMENT** | **AMOUNT** |
|---|---|---|
| 05/13/14 | | 4,864.50 |
| 06/19/14 | | 4,075.50 |
| **Total of New Payments:** | | 8,940.00 |

**ACCOUNT SUMMARY**

| | |
|---|---|
| PREVIOUS BALANCE: | $8,940.00 |
| NEW SERVICES: | $3,255.00 |
| NEW EXPENSES: | $952.66 |
| NEW PAYMENTS: | $8,940.00 |
| TOT. CURRENT PERIOD: | $4,207.66 |
| **CURRENT BALANCE:** | $4,207.66 ← pd 6-26-14 # 5859 |

**hgm**
ASSOCIATES INC.

# ****INVOICE****

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

DATE : 6/12/2014
CLIENT NO. : 7241
INVOICE NO. : 703510-26

Progress billing for professional engineering services for the Millard Park General Services as per agreement; from 4/1/14 through 5/31/14.

| | CURRENT HOURS | RATE | | CURRENT PERIOD |
|---|---|---|---|---|
| **Board Meetings** | | | | |
| (Attend meeting 5/22/14) | | | | |
| Senior Project Engineer- W. Glismann | 1.00 | 152.88 | | 152.88 |
| | | | $ | 152.88 |
| **Mission Creek Phase III** | | | | |
| (Project Observation & Management, Wall repair Analysis& Coordination) | | | | |
| Senior Project Engineer- W. Glismann | 32.50 | 152.88 | | 4,968.60 |
| Landscape Architect - T. Maiellaro | 2.00 | 105.87 | | 211.74 |
| Design Engineer - R. Mahalek | 12.00 | 97.35 | | 1,168.20 |
| | | | $ | 6,348.54 |
| **Paving Repair 2014** | | | | |
| (Prepare Bid Documents, Advertise & Prepare Contractor Contract) | | | | |
| Senior Project Engineer - W. Glismann | 9.50 | 152.88 | | 1,452.36 |
| Design Engineer - R. Mahalek | 65.00 | 97.35 | | 6,327.75 |
| Administrative Assistant - R. Stephens | 8.75 | 52.50 | | 459.38 |
| | | | $ | 8,239.49 |
| | | **Current Amount Due** | **$** | **14,740.91** |

Ameritas Placement fee 5% $317.43 #5864

pd 6-26-14
GF 8392.31 — #5860 + 5861
CF 6,348.54 — #5862 + 5863