

**MINUTES OF THE MEETING OF THE BOARD OF
TRUSTEES OF SANITARY & IMPROVEMENT DISTRICT NO. 191
OF SARPY COUNTY, NEBRASKA**

The meeting of the Board of Trustees of Sanitary & Improvement District No. 191 of Sarpy County, Nebraska, was convened in open and public session at 8:15 o'clock a.m., on September 12, 2014 at 1200 Golden Gate Drive, Papillion, Nebraska. Present were the following Trustees: Spencer Kimball, Rhonda Miller and Robert Roth. Also present were James E. Lang, counsel for the District and John Winter, the District's accountant. Notice of the meeting was given in advance thereof by publication in The Papillion Times, Sarpy County, Nebraska, on September 3, 2014, a copy of the Proof of Publication being attached to these minutes. Notice of this meeting was simultaneously given to all members of the Board of Trustees, and a copy of their Acknowledgment of Receipt of Notice to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The Chairman publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

The first item on the agenda was to approve the minutes of the March 4, 2014, District meeting.

After a full discussion, and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

RESOLVED, that the minutes of the March 4, 2014, District meeting are hereby approved.

The Chairman announced that this was the time and place set for the Public Hearing on the proposed Budget Statement of the District. The Clerk presented Proof of Publication of Notice of this hearing and the budget summary, which was ordered attached to these minutes.

No person appeared to present support, opposition, criticism, suggestions or observations relating to the proposed budget and tax levy.

The Chairman stated that the Board should now vote on the proposed budget.

After a full discussion, and upon a motion being duly made with everyone voting "aye" and no one voting "no", the following resolution was adopted:

BE IT RESOLVED, that the proposed budget statement for this District which is set forth in full in the minutes of this meeting be and hereby is adopted as the budget of this District, as amended.

BE IT FURTHER RESOLVED, that the Clerk be and hereby is authorized and directed to file copies of the adopted budget

statement, along with the minutes of the special meeting of the Board, and the certificate of valuation with the County Clerk of Sarpy County, Nebraska, and with the auditor of Public Accounts of the State of Nebraska.

The Chairman then stated that, the Budget for the District having been adopted, it would be appropriate at this time to levy a tax in accordance with the Budget Statement.

After a full discussion, and upon a motion being duly made with everyone voting "aye" and no one voting "no", the following resolution was adopted:

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 191 of Sarpy County, Nebraska, has given the proper five day published notice of the hearing on the proposed budget.

1. That a levy of .40000 cents to the General Fund, and .45000 cents to the Sinking Fund for each \$100.00 of actual valuation shall be made upon all taxable property within the District, except intangible property, which levy totals \$15,318.95 to the General Fund and \$17,233.83 to the Sinking Fund, for a total levy and tax of .85000 cents for each \$100 of actual valuation and \$32,552.78 in property taxes.

2. That the Clerk of the District is hereby directed to certify said levy to the County Clerk of Sarpy County, Nebraska, and to file a copy of such certification with the Auditor of Public Accounts of the State of Nebraska on or before September 20, 2014.

The Chairman then stated that the Board should now pass a resolution waiving the requirement of the audit for the fiscal year ending June 30, 2014.

After a full discuss, and upon a motion being duly made with everyone voting "aye" and no one voting "no", the following resolution was adopted:

BE IT RESOLVED, by the Board of Trustees hereby finds that it is in the best interest of the District to waive the requirement of preparing an audit for the District for the fiscal year ending June 30, 2014 and to so indicate on the District's budget document.

The Chairman stated that the District needs to ratify the issuance of warrant numbers 386 through 391.

After full discussion upon motion being duly made and seconded with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

RESOLVED, that the Board of Trustees hereby ratifies the issuance of warrant number 386 through 391 of the District.

Discussion was then held concerning the general District matters.

The Chairman then presented the following items for consideration by the Board:

1. Statement from World Herald Media Group in the amount of \$79.10 for order number 1788038.
2. Statement from OPPD in the amount of \$439.84 for account number 7883720737.
3. Statement from E & A Consulting Group, Inc. in the amount of \$15.50 for invoice number 125243.
4. Statement from Laughlin, Peterson & Lang in the amount of \$1,831.61 for invoice number 30650.
5. Statement from Lengemann & Associates in the amount of \$3,300.00.
6. Statement from Kuehl Capital Corporation in the amount of \$600.00 for invoice number 1314.

After full discussion upon motion being duly made and seconded, with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 191 of Sarpy County, Nebraska hereby approves the above items for payment and hereby authorizes and directs that the following warrants be prepared and issued by the Chairman and Clerk in payment thereof, said warrants to bear interest at the rate of 7% per annum after registration and to be charged to the General Fund of the District, with the interest to be payable on maturity and to be redeemed no later than September 12, 2017, 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:

1. WARRANT NO. 392 payable to World Herald Media Group in the amount of \$79.10 for order number 1788038.
2. WARRANT NO. 393 payable to OPPD in the amount of \$439.84 for account number 7883720737.
3. WARRANT NO. 394 payable to E & A Consulting Group, Inc. in the amount of \$15.50 for invoice number 125243.

4. WARRANT NO. 395 payable to Laughlin, Peterson & Lang in the amount of \$1,831.61 for invoice number 30650.
5. WARRANT NO. 396 in the amount of \$3,000.00 and WARRANT NO. 397 in the amount of \$300.00 payable to Lengemann & Associates for a total amount due of \$3,300.00.
6. WARRANT NO. 398 payable to Kuehl Capital Corporation in the amount of \$600.00 for invoice number 1314.

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 191 of Sarpy County, Nebraska, that both they and the district hereby find and determine and covenant, warrant and agree as follows: the improvements and/or facilities being financed or refinanced by the above Warrants are for essential governmental functions and are designed to serve members of the general public on an equal basis; all said improvements have from the time of their first acquisition and construction been owned, are owned and are to be owned by the District or another political subdivision; to the extent special assessments have been or are to be levied for any of said improvements, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specially benefited by said improvements in the District; the development of the land in the District is for residential or commercial use and the development of the land in the District for sale and occupation by the general public has proceeded and is proceeding with reasonable speed; other than any incidental use of said improvements by a developer during the initial period of development of said improvements, there have been, are and will be no persons with rights to use such improvements other than as members of the general public; none of the proceeds of said Bonds or any refinanced indebtedness have been or will be loaned to any private person or entity; the District hereby authorizes and directs the Chairperson or Clerk to file or cause to be filed, when due, an information reporting form pursuant to Section 149(e) of the Internal Revenue Code of 1986, as amended, pertaining to the above Warrants; and the District does not reasonably expect to sell or otherwise dispose of said improvements and/or facilities, in whole or in part, prior to the last maturity of the above Warrants.

BE IT FURTHER RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 191 of Sarpy County, Nebraska, that the District hereby covenants, warrants and agrees as follows: (a) to take all actions necessary under current federal law to maintain the tax exempt status (as to taxpayers generally) of

interest on the above Warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above Warrants as its "qualified tax exempt obligations" under Section 265(b)(3)(B)(i)(III) of the Internal Revenue Code of 1986 as amended and covenants and warrants that the District does not reasonably expect to issue warrants or bonds or other obligations aggregating in the principal amount of more than \$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. 191 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. This 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.

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



Spencer Kimball, Chairman



Rhonda Miller, Clerk



Robert Roth, Trustee

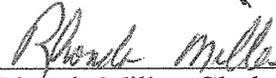
ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF HEARING

The undersigned Trustees of Sanitary and Improvement District No. 191 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 8:15 a.m. at 1200 Golden Gate Drive, Papillion, Nebraska.

Dated this 12th day of September, 2014.



Spencer Kimball, Chairman



Rhonda Miller, Clerk



Robert Roth, Trustee

CERTIFICATE

STATE OF NEBRASKA)
)
COUNTY OF SARPY)
)
SANITARY AND)
IMPROVEMENT)
DISTRICT NO. 191)

I, the undersigned, Clerk for Sanitary and Improvement District No. 191 of Sarpy County, Nebraska, hereby certify that all of the subjects included in the attached proceedings were contained in the agenda for the meeting of September 12, 2014, kept continually current and available for public inspection at the office of the Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that the minutes of the Chairman and Board of Trustees of the District, from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand this 12th day of September, 2014.



Rhonda Miller, Clerk

CERTIFICATE OF NOTICE

STATE OF NEBRASKA)
)
COUNTY OF SARPY)

I hereby certify that I am the duly qualified and acting Clerk of Sanitary and Improvement District No. 191 of Sarpy County, Nebraska, and that not less than seven (7) days prior to the date set for this meeting of the Board of Trustees of this District, a notice was sent to the Clerk of Sarpy County, Papillion, Nebraska, the municipality or county whose zoning jurisdiction this District is located, notifying said Clerk of this meeting.

Dated this 12th day of September, 2014.



Rhonda Miller, Clerk

CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 191 of Sarpy County, Nebraska, (the "District") and hereby further certify as follows:

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

2. Advance notice for the Meeting was given by publication as set forth in the affidavit of publication contained in the foregoing transcript and was 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 12th day of September, 2014.



Spencer Kimball, Chairman



Rhonda Miller, Clerk

SANITARY AND IMPROVEMENT DISTRICT NO. 191
OF SARPY COUNTY, NEBRASKA

AGENDA

September 12, 2014
8:00 A.M.

The following items are the matters which are to be brought before the Board of Trustees of the above District at the meeting.

1. Approve minutes of meeting held March 4, 2014.
2. Conduct budget meeting; adopt budget.
3. Payment of bills and invoices:

a)	World Herald Media Group - (G)	79.10
b)	OPPD – (G)	439.84
c)	E & A Consulting Group, Inc. – (G)	15.50
d)	Laughlin, Peterson & Lang - (G)	1,831.61
e)	Lengemann & Associates, P.C. - (G)	3,300.00
f)	Kuehl Capital Corporation – (G)	600.00
4. General District business.
5. Additional matters brought before the Board of Trustees.

Rhonda Miller, Clerk



Account Number	Due Date	Total Amount Due
7883720737	Jul 15, 2014	\$293.54

DISCONNECT NOTICE!
¡AVISO DESCONEJÓN!

Statement Date: June 27, 2014

Customer Name: SID 191 SARPY
Service Address: 7200 PINNACLE DR, STLTS

The electric service bill for this service location is seriously delinquent, and payment is required by July 15, 2014 to avoid further collection activity on the account. If you are a Level Payment Plan customer, the account will also be removed from the Plan on this date. For your convenience, OPPD accepts electronic payments by telephone or online at www.oppd.com.

If you would like additional information about this account, please call a customer service representative at (402) 536-4131.

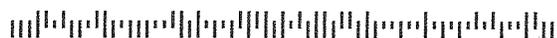
SEE REVERSE SIDE FOR YOUR RIGHTS

Please return this portion with payment

DISCONNECT NOTICE!
¡AVISO DESCONEJÓN!

Statement Date: June 27, 2014

Account Number	Due Date	Total Amount Due
7883720737	Jul 15, 2014	\$293.54



SID 191 SARPY
%JIM LANG
11718 NICHOLAS ST STE 101
OMAHA NE 68154-4434

PO BOX 3995
OMAHA NE 68103-0995



01788372073700000002935400000029354201407150





Account Number	Due Date	Total Amount Due
7883720737	Jul 17, 2014	\$586.68

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

Customer Name: SID 191 SARPY
Statement Date: June 27, 2014

Billing Information for service address: 7200 PINNACLE DR, STLTS PAPIILLION NE

Billing Period From 05-29-2014 To 06-27-2014 @29 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$138.24	\$0.66	\$146.54

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

Sales Tax 7.64
 Total Charges \$146.54
 Previous Balance 440.14
 Total Amount Due \$586.68

Late Payment Charge of \$5.86 applies after due date.

1

Please return this portion with payment

Connect with OPPD on the go. Smartphone users can type "oppd.com" in their web browser or download the free OPPDConnect app.

Statement Date: June 27, 2014

Account Number	Due Date	Total Amount Due
7883720737	Jul 17, 2014	\$586.68

Late Payment Charge of \$5.86 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:

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



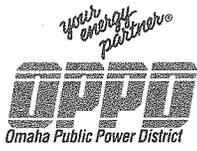
SID 191 SARPY
%JIM LANG
11718 NICHOLAS ST STE 101
OMAHA NE 68154-4434

PO BOX 3995
OMAHA NE 68103-0995



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Account Number	Due Date	Total Amount Due
7883720737	Jul 17, 2014	\$586.68

Customer Name: SID 191 SARPY
Statement Date: June 27, 2014

Billing Information for service address: 7200 PINNACLE DR, STLTS PAPHILLION NE

Billing Period From 05-29-2014 To 06-27-2014 @29 Days

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			Sub-Total Amount per Rate
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	
SL61	61211	8	\$17.28	\$138.24			
SL61					0.66	138.24	\$146.54



Account Number	Due Date	Total Amount Due
7883720737	Aug 18, 2014	\$293.17

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

Customer Name: SID 191 SARPY
Statement Date: July 29, 2014

Billing Information for service address: 7200 PINNACLE DR, STLTS PAVILLION NE

Billing Period From 06-27-2014 To 07-29-2014 @32 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$138.24	\$0.75	\$146.63

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

Sales Tax 7.64
 Total Charges \$146.63
 Previous Balance 586.68
 Payments Received: 07/01/14 440.14CR
 Total Amount Due \$293.17

Late Payment Charge of \$5.87 applies after due date.

1

Please return this portion with payment

Four ways to curb energy use: schedule check-up of your cooling equipment, set thermostat as high as possible, use ceiling fans and seal cracks.

Statement Date: July 29, 2014

Account Number	Due Date	Total Amount Due
7883720737	Aug 18, 2014	\$293.17

Late Payment Charge of \$5.87 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:

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



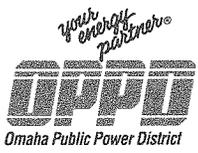
SID 191 SARPY
%JIM LANG
11718 NICHOLAS ST STE 101
OMAHA NE 68154-4434

PO BOX 3995
OMAHA NE 68103-0995



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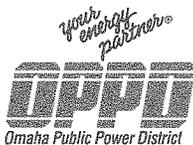
Account Number	Due Date	Total Amount Due
7883720737	Aug 18, 2014	\$293.17

Customer Name: SID 191 SARPY
Statement Date: July 29, 2014

Billing Information for service address: 7200 PINNACLE DR, STLTS PAPHILLION NE

Billing Period From 06-27-2014 To 07-29-2014 @32 Days

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			Sub-Total Amount per Rate
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	
SL61	61211	8	\$17.28	\$138.24			
SL61					0.75	138.24	\$146.63



Account Number	Due Date	Total Amount Due
7883720737	Sep 15, 2014	\$146.54

DISCONNECT NOTICE!
¡AVISO DESCONEXIÓN!

Statement Date: August 28, 2014

Customer Name: SID 191 SARPY
 Service Address: 7200 PINNACLE DR, STLTS

The electric service bill for this service location is seriously delinquent, and payment is required by September 15, 2014 to avoid further collection activity on the account. If you are a Level Payment Plan customer, the account will also be removed from the Plan on this date. For your convenience, OPPD accepts electronic payments by telephone or online at www.oppd.com.

If you would like additional information about this account, please call a customer service representative at (402) 536-4131.

SEE REVERSE SIDE FOR YOUR RIGHTS

Please return this portion with payment

DISCONNECT NOTICE!
¡AVISO DESCONEXIÓN!

Statement Date: August 28, 2014

Account Number	Due Date	Total Amount Due
7883720737	Sep 15, 2014	\$146.54



SID 191 SARPY
 %JIM LANG
 11718 NICHOLAS ST STE 101
 OMAHA NE 68154-4434

PO BOX 3995
 OMAHA NE 68103-0995



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Account Number	Due Date	Total Amount Due
7883720737	Sep 17, 2014	\$439.84

Customer Name: SID 191 SARPY
Statement Date: August 28, 2014

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

Billing Information for service address: 7200 PINNACLE DR, STLTS PAPIILLION NE

Billing Period From 07-29-2014 To 08-28-2014 @30 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$138.24	\$0.78	\$146.67

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

Sales Tax 7.65
 Total Charges \$146.67
 Previous Balance 293.17
 Total Amount Due \$439.84
 Late Payment Charge of \$5.87 applies after due date.

1

Please return this portion with payment

High school students can win cash by creating green videos for OPPD's Project GreenFlick. For more information, visit oppd.com/greenflick.

Statement Date: August 28, 2014

Account Number	Due Date	Total Amount Due
7883720737	Sep 17, 2014	\$439.84

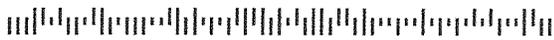
Late Payment Charge of \$5.87 applies after due date.

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:

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



SID 191 SARPY
%JIM LANG
11718 NICHOLAS ST STE 101
OMAHA NE 68154-4434

PO BOX 3995
OMAHA NE 68103-0995



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Account Number	Due Date	Total Amount Due
7883720737	Sep 17, 2014	\$439.84

Customer Name: SID 191 SARPY
Statement Date: August 28, 2014

Billing Information for service address: 7200 PINNACLE DR, STLTS PAVILLION NE

Billing Period From 07-29-2014 To 08-28-2014 @ 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	8	\$17.28	\$138.24			
SL61					0.78	138.24	\$146.67

E & A Consulting Group, Inc.
Engineering Answers
330 North 117th Street
Omaha, NE 68154-2509
402-895-4700

Sarpy County SID #191
 c/o Mr. James Lang, Attorney
 11718 Nicholas St., Suite 101
 Omaha, NE 68154

July 24, 2014
 Project No: P1983.066.002
 Invoice No: 125243

Project P1983.066.002 Summerfield - District Maintenance

Professional Services from June 09, 2014 to July 06, 2014

Phase 114 District Maintenance for 2014

Task 440 Repairs/Maintenance

Professional Personnel

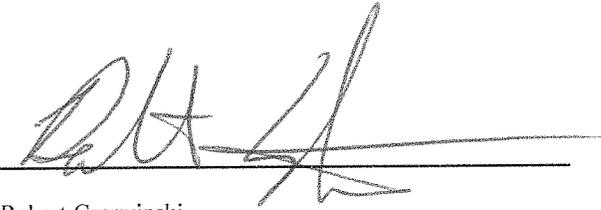
	Hours	Rate	Amount	
Administrative Assistant II	.20	62.00	12.40	
Totals	.20		12.40	
Total Labor				12.40
				Total this Task \$12.40

Task 512 Street Sweeping

Professional Personnel

	Hours	Rate	Amount	
Administrative Assistant II	.05	62.00	3.10	
Totals	.05		3.10	
Total Labor				3.10
				Total this Task \$3.10
				Total this Phase \$15.50
				Total this Invoice \$15.50

Approved:



 Robert Czerwinski

LAUGHLIN, PETERSON & LANG
ATTORNEYS AT LAW
11718 NICHOLAS STREET, SUITE 101
OMAHA, NE 68154
(402) 330-1900

SANITARY & IMPROVEMENT DISTRICT 191
 SARPY COUNTY, NE

September 04, 2014

Invoice #30650

In Reference To: GENERAL
 838

	<u>Hours</u>	<u>Amount</u>
6/9/2014 Work on current matters	1.00	\$250.00
6/10/2014 Review information from County Election Office; review law; complete letter to trustees and notice	1.00	\$250.00
6/18/2014 Review payment of invoices; work on current matters	1.00	\$250.00
Email trustees regarding invoices; prepare warrants and letter to Chairman	0.50	\$17.50
6/24/2014 Letter to Election office	0.10	\$3.50
6/25/2014 Letter and invoices to Kuehl	0.20	\$7.00
6/27/2014 Send out election notices to property owners	0.50	\$17.50
8/13/2014 Email trustees regarding budget meeting	0.10	\$3.50
8/14/2014 Work on budget matter; schedule meeting	2.00	\$500.00
Email trustees regarding meeting; schedule meeting; letter to Bob Roth	0.20	\$7.00
8/25/2014 Complete budget notice; work on budget matters	2.00	\$500.00

SANITARY & IMPROVEMENT DISTRICT 191 9/4/2014
GENERAL
838

2

	<u>Hours</u>	<u>Amount</u>
8/25/2014 Work on budget notice; email to Papillion Times	0.20	\$7.00
For professional services rendered	8.80	\$1,813.00
Additional Charges :		
6/30/2014 Postage		10.13
Photocopies		7.20
8/30/2014 Photocopies		0.80
8/31/2014 Postage		0.48
Total additional charges		\$18.61
Total amount of this bill		\$1,831.61
Previous balance		\$1,378.50
7/2/2014 Payment - thank you		(\$1,378.50)
Total payments and adjustments		(\$1,378.50)
Balance due		\$1,831.61

LENGEMANN & ASSOCIATES, P.C.

Certified Public Accountants
1410 Gold Coast Road, Suite 600
Papillion, Nebraska 68046
Phone: (402) 592-1236
Fax: (402) 592-1424
E-Mail: thefirm@lengemanncpa.com

August 15, 2014

Sanitary and Improvement District #191
Laughlin, Peterson & Lang
11718 Nicholas St. #101
Omaha, NE 68154

For professional services rendered in connection with:

- Preparation of State of Nebraska budget forms for 2014-2015

Total

\$3,300.00



Municipal Financial Consultants

July 1, 2014

Enclosed please find invoices for your Districts for fiscal year 2014-2015. Kuehl Capital is providing Municipal Advisory services for these Districts based upon a flat annual fee. If you have Districts for which we provide services based upon taxable valuation, these invoices will be sent once final valuations are set by the respective counties.

We sincerely appreciate the opportunity to work on your team to insure the success of your Districts. Please do not hesitate to call with questions.

Kuehl Capital Corporation

RECEIVED
DATE

Kuehl Capital Corporation

14747 California Street, Suite #1
Omaha, NE 68154
(402) 391-7977

Invoice

Date	Invoice #
7/1/2014	1314

Bill To:

SID #191 of Sarpy County Nebraska
c/o Laughlin, Peterson & Lang
Attn: Mr. Jim Lang
11718 Nicholas Street, Ste. 650
Omaha, NE 68154

Description	Amount
Financial Advisor/Fiscal Agent Services for Fiscal Year 2014-2015 Annual Flat Fee per Contract	600.00
Total \$600.00	
Payments/Credits \$0.00	
Balance Due \$600.00	

**2014-2015
STATE OF NEBRASKA
SID BUDGET FORM**

SID # 191

TO THE COUNTY BOARD AND COUNTY CLERK OF
Sarpy County

This budget is for the Period , 2014 through JUNE 30, 2015

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 9-20-2014
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
Submit Electronically using Website:
<http://www.auditors.nebraska.gov/>
2. 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:

\$	15,318.95	Property Taxes for Non-Bonds
\$	17,233.83	Principal and Interest on Bonds
\$	32,552.78	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of , 2014

\$	260,000.00	Principal
\$	93,557.50	Interest
\$	353,557.50	Total Bonded Indebtedness
\$	3,829,739	Total Certified Valuation (All Counties)

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

CLERK/BOARD MEMBER:

Signature: *Shonda Miller*
Printed Name: Shonda Miller
Mailing Address: 11718 Nicholas Street, St. #101
City, Zip: Omaha, NE 68154
Phone Number: (402) 330-1900
E-Mail Address: -

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
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, 2013 through June 30, 2014?
If YES, Please submit Interlocal Agreement Report by December 31, 2014.
 YES NO

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, 2013 through June 30, 2014?
If YES, Please submit Trade Name Report by December 31, 2014.
 YES NO

SID # 191 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 34,993.19	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 61,454.52	\$ 52,551.68	\$ 48,398.44
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 96,447.71	\$ 52,551.68	\$ 48,398.44
7	Federal Receipts	\$ 33,489.35	\$ 27,654.80	\$ 31,914.49
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: State Aid	\$ 70.35	\$ 126.82	\$ 100.00
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 746.24	\$ 677.92	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ -	\$ -	\$ -
15	Transfers In Of Surplus Fees	\$ 265,272.38	\$ 26.47	\$ 33.00
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 396,026.03	\$ 81,037.69	\$ 80,445.93
18	Disbursements & Transfers:			
19	Operating Expenses	\$ -	\$ -	\$ -
20	Capital Improvements (Real Property/Improvements)	\$ 28,593.92	\$ 19,448.00	\$ 22,700.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ 314,880.43	\$ 13,191.25	\$ 43,069.00
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
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)	\$ 343,474.35	\$ 32,639.25	\$ 65,769.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 52,551.68	\$ 48,398.44	\$ 14,676.93
31	Cash Reserve Percentage			22%
PROPERTY TAX RECAP		Tax from Line 6 County Treasurer's Commission at 2% of Line 6 Delinquent Tax Allowance Total Property Tax Requirement		
		\$ -	\$ -	\$ 31,914.49
		\$ -	\$ -	\$ 638.29
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 32,552.78

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	\$ 15,318.95
Bond Fund	\$ 17,233.83
Total Tax Request	** \$ 32,552.78

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

Documentation of Transfers:

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

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

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

Reason: _____

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

Reason: _____

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

Reason: _____

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
Spencer Kimball
<i>(Name of Board Chairperson)</i>
Laughlin, Peterson & Lang, 11718 Nicholas St., St. #101
<i>(Mailing Address)</i>
Omaha, NE 68154
<i>(City & Zip Code)</i>
(402) 330-1900
<i>(Telephone Number)</i>
-
<i>(E-Mail Address)</i>

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
John Winter
<i>(Name and Title)</i>
Lengemann & Associates, P.C.
<i>(Firm Name)</i>
1410 Gold Coast Road, Suite 600
<i>(Mailing Address)</i>
Papillion, NE 68046
<i>(City & Zip Code)</i>
(402) 592-1236
<i>(Telephone Number)</i>
thefirm@lengemanncpa.com
<i>(E-Mail Address)</i>

OTHER CONTACT
Jim Lang, Attorney for District
<i>(Name and Title)</i>
Laughlin, Peterson & Lang
<i>(Firm Name)</i>
11718 Nicholas Street, St. #101
<i>(Mailing Address)</i>
Omaha, NE 68154
<i>(City & Zip Code)</i>
(402) 330-1900
<i>(Telephone Number)</i>
-
<i>(E-Mail Address)</i>

SID # 191 in Sarpy County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	32,552.78
Motor Vehicle Pro-Rate	(2)	\$	100.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (10))	(5)	\$	-
LESS: Amount Spent During 2013-2014	(6)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(7)	\$	-
Amount to be included on 2014-2015 Restricted Funds (Cannot be a Negative Number)	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	32,652.78
-----------------------------------	-----	----	------------------

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 (cannot exclude same capital improvements from more than one lid calculation.)			
Agrees to Line (7).	(11)	\$	-
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	17,298.83
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)	\$	17,298.83
---------------------------------	------	----	------------------

TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>		\$	15,353.95
---	--	----	------------------

Total 2014-2015 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

SID # 191 in Sarpy County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2014-2015

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2013-2014 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 36,446.85
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 2013-2014 Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken %
 (From 2013-2014 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 2013-2014 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)

$$\frac{-}{2014 \text{ Growth per Assessor}} \div \frac{3,549,815.00}{2013 \text{ Valuation}} = \frac{-}{\text{Multiply times 100 To get \%}} \%$$

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE - %
(4)

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

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 # 191 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>911.17</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>37,358.02</u> (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	<u>15,353.95</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>22,004.07</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 # 191 in Sarpy County

Total 2014-2015 Personal and Real Property Tax Request		\$ 32,552.78 <u>(1)</u>
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(\$ -) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	(\$ -) (B)	
Bonded Indebtedness	(\$ 17,233.83) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(\$ -) (D)	
Total Exclusions		(\$ 17,233.83) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 15,318.95</u> (3)
2014 Valuation (Per the County Assessor)		<u>\$ 3,829,739.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.400000</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.

**MINUTES OF SPECIAL MEETING OF THE BOARD OF TRUSTEES
OF SANITARY AND IMPROVEMENT DISTRICT NO. 191
SARPY COUNTY, NEBRASKA**

A special meeting of the Board of Trustees of Sanitary and Improvement District No. 191 of Sarpy County, Nebraska, was convened in open public session at 1200 Golden Gate Drive, Papillion, Nebraska, at 8:00 a.m., on September 12, 2014. Present were: Spencer Kimball, Rhonda Miller and Robert Roth. Also present was James E. Lang, Counsel for the District and John Winter, the District's accountant. Notice of the meeting was given in advance thereof by publication in The Papillion Times, of Papillion, Nebraska, on September 3, 2014, a copy of the Proof of Publication being attached to these minutes. Notice of this meeting was simultaneously given to all members of the Board of Trustees and a copy of their Acknowledgment of Receipt of Notice of Meeting is attached to these minutes. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The Clerk presented Proof of Publication of the Notice of Hearing and directed that it be attached to the minutes of this meeting.

The Chairman then called the special meeting and hearing to order. The Clerk explained that the Board of Trustees was meeting for the purpose of receiving testimony to determine whether or not the District should adopt a property tax request for the 2014-2015 fiscal year different than the property tax request for the 2013-2014 fiscal year.

The Chairman explained that the property tax request for the 2013-2014 fiscal year budget was \$31,948.34, and based upon the 2013 property valuation of \$3,549,815, the 2013-2014 fiscal year budget tax rate was .900000. The Chairman explained that based upon the 2014 property tax valuation of \$3,829,739 the property tax request for the 2013-2014 fiscal year budget of \$31,948.34 would equal a property tax rate of .834217 needed to fund the 2013-2014 fiscal year property tax request based upon the property valuation for 2014. The Chairman explained that if the District did not adopt a resolution approving a tax request different than the prior year's tax request, then the District's tax request would be the same as the prior fiscal year. The Clerk stated that the District had published a notice of this special meeting setting forth this information.

After full discussion, and upon motion being duly made, with all Trustees voting in favor of said motion, and no one voting against said motion, the following resolution was adopted:

BE IT RESOLVED, by the Board of Trustees of Sanitary & Improvement District No. 191 of Sarpy County, Nebraska, that the proper five days published notice of the special meeting and hearing to adopt a property tax request different than the prior year's tax request has been completed.

BE IT FURTHER RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 191 hereby finds that it is in the best interest of the District to adopt a property tax request different than the prior year's tax request.

BE IT FURTHER RESOLVED, that as a result of a majority of the governing body voting in favor of the above resolution that said resolution passes, and as a result, the District is authorized to set the levy for the fiscal tax year 2014-2015 in the amount of \$15,318.95 in the General Fund which results in a General Fund tax levy of .40000 per \$100 of actual valuation and \$17,233.83 in the Bond (Sinking) Fund which results in a tax levy of .45000 per \$100 of actual valuation in the Bond (Sinking) Fund, for a total levy and tax of .850000 for each \$100 of actual valuation and \$32,522.78 in property taxes which is an amount and levy different than the prior year's tax request.

SANITARY & IMPROVEMENT DISTRICT
NO. 191 OF SARPY COUNTY, NEBRASKA

By: Rhonda Miller, Clerk

**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 2014

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

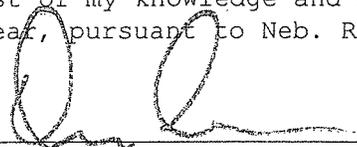
○ : SID 191

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 191	MISC-DISTRICT	0	3,829,739

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

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)

8-14-14
(Date)

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

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

**MINUTES OF THE MEETING OF THE BOARD OF
TRUSTEES OF SANITARY & IMPROVEMENT DISTRICT NO. 191
OF SARPY COUNTY, NEBRASKA**

The meeting of the Board of Trustees of Sanitary & Improvement District No. 191 of Sarpy County, Nebraska, was convened in open and public session at 8:15 o'clock a.m., on September 12, 2014 at 1200 Golden Gate Drive, Papillion, Nebraska. Present were the following Trustees: Spencer Kimball, Rhonda Miller and Robert Roth. Also present were James E. Lang, counsel for the District and John Winter, the District's accountant. Notice of the meeting was given in advance thereof by publication in The Papillion Times, Sarpy County, Nebraska, on September 3, 2014, a copy of the Proof of Publication being attached to these minutes. Notice of this meeting was simultaneously given to all members of the Board of Trustees, and a copy of their Acknowledgment of Receipt of Notice to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The Chairman publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

The first item on the agenda was to approve the minutes of the March 4, 2014, District meeting.

After a full discussion, and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

RESOLVED, that the minutes of the March 4, 2014, District meeting are hereby approved.

The Chairman announced that this was the time and place set for the Public Hearing on the proposed Budget Statement of the District. The Clerk presented Proof of Publication of Notice of this hearing and the budget summary, which was ordered attached to these minutes.

No person appeared to present support, opposition, criticism, suggestions or observations relating to the proposed budget and tax levy.

The Chairman stated that the Board should now vote on the proposed budget.

After a full discussion, and upon a motion being duly made with everyone voting "aye" and no one voting "no", the following resolution was adopted:

BE IT RESOLVED, that the proposed budget statement for this District which is set forth in full in the minutes of this meeting be and hereby is adopted as the budget of this District, as amended.

BE IT FURTHER RESOLVED, that the Clerk be and hereby is authorized and directed to file copies of the adopted budget

statement, along with the minutes of the special meeting of the Board, and the certificate of valuation with the County Clerk of Sarpy County, Nebraska, and with the auditor of Public Accounts of the State of Nebraska.

The Chairman then stated that, the Budget for the District having been adopted, it would be appropriate at this time to levy a tax in accordance with the Budget Statement.

After a full discussion, and upon a motion being duly made with everyone voting "aye" and no one voting "no", the following resolution was adopted:

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 191 of Sarpy County, Nebraska, has given the proper five day published notice of the hearing on the proposed budget.

1. That a levy of .40000 cents to the General Fund, and .45000 cents to the Sinking Fund for each \$100.00 of actual valuation shall be made upon all taxable property within the District, except intangible property, which levy totals \$15,318.95 to the General Fund and \$17,233.83 to the Sinking Fund, for a total levy and tax of .85000 cents for each \$100 of actual valuation and \$32,552.78 in property taxes.
2. That the Clerk of the District is hereby directed to certify said levy to the County Clerk of Sarpy County, Nebraska, and to file a copy of such certification with the Auditor of Public Accounts of the State of Nebraska on or before September 20, 2014.

The Chairman then stated that the Board should now pass a resolution waiving the requirement of the audit for the fiscal year ending June 30, 2014.

After a full discuss, and upon a motion being duly made with everyone voting "aye" and no one voting "no", the following resolution was adopted:

BE IT RESOLVED, by the Board of Trustees hereby finds that it is in the best interest of the District to waive the requirement of preparing an audit for the District for the fiscal year ending June 30, 2014 and to so indicate on the District's budget document.

The Chairman stated that the District needs to ratify the issuance of warrant numbers 386 through 391.

After full discussion upon motion being duly made and seconded with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted: