

## CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of **Sanitary and Improvement District Number 223 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.

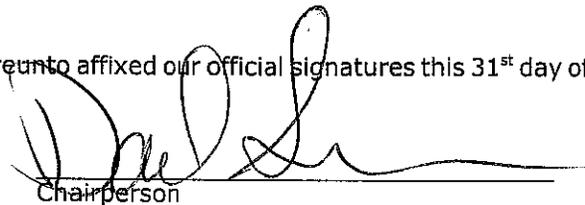
3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects 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.

2016 IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 31<sup>st</sup> day of August,



Chairperson



Clerk

**MEETING MINUTES  
SANITARY AND IMPROVEMENT DISTRICT NO. 223  
OF SARPY COUNTY, NEBRASKA**

The meeting of the Board of Trustees of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska was convened in open and public session at 11:30 a.m. on August 31 2016, at the Summer Kitchen Restaurant, 12010 Giles, La Vista, Nebraska.

Present at the meeting were Trustees Brandon Luetkenhaus, Darrel Swenson, Tyler Block, and Steven Kloucek. Also present were John H. Fullenkamp, attorney for the District, Doug Kellner, engineer for the District, and a representative of Kuehl Capital Corporation, financial advisors for the District.

Notice of the meeting was given in advance thereof by publication in The Bellevue Leader on August 17 and 24, 2016, a copy of the Proof of Publication being attached to these minutes. Notice of the meeting was simultaneously given to all members of the Board of Trustees and a copy of their Acknowledgment of Receipt of Notice is attached to these minutes. Availability of the agenda was communicated in the published notice and in the 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 Clerk then certified that notice of this meeting had been given to the Sarpy County Clerk at least seven days prior to the time set by the Board of Trustees for this meeting and filed his Certificate to that effect, said Certificate being attached to these minutes and made a part hereof by this reference.

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 Chairman then presented the proposed budget of the District and advised that the Budget Summary had been published in The Bellevue Leader, a legal newspaper of Sarpy County, Nebraska, on August 24, 2016, a copy of the Proof of Publication being attached to these minutes.

The Chairman then advised that no property owners in the District appeared at this hearing on the proposed budget and Budget Summary to offer support, opposition, criticism, suggestions or observations concerning the proposed budget. The Chairman noted that the budget complies with the current provisions of the Nebraska Lid Law, and that the property taxes for the Bond Fund and General Fund are as follows:

Bond Fund	\$415,388.72	\$0.47000
General Fund	\$203,275.33	\$0.23000
Total	\$618,664.05	\$0.70000

The Chairman further stated that the Board is required to hold a separate Special Public Hearing in order to set the 2016/17 Property Tax Request at an amount which is different from the prior year's tax request, and that the District has until October 13 to file with the County Clerk a resolution setting a tax request different from the prior year. The District must also publish notice of the Special Public Hearing reflecting the date and time for said Special Public Hearing, and the Chairman noted that such notice had been published as reflected in the Proof of Publication attached hereto.

The Chairman then advised that the meeting was now open for a Special Public Hearing on the issue of setting the Property Tax Request at an amount different from the prior year's request as required by Neb. Rev. Stat. §77-1601.02. The Chairman advised that no one appeared in opposition. Following discussion, the Chairman then declared the public hearing on the budget and the Special Public Hearing to be closed, whereupon, a motion was duly made, seconded and the following resolutions passed:

BE IT RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska that the budget be and hereby is adopted as proposed; and

BE IT FURTHER RESOLVED that the 2016/17 Property Tax Request for the Bond Fund and General Fund be set as follows:

Bond Fund	\$415,388.72	\$0.47000
General Fund	\$203,275.33	\$0.23000
Total	\$618,664.05	\$0.70000

BE IT FURTHER RESOLVED that the Clerk be and hereby is authorized and directed on behalf of the District to file or cause to be filed a copy of the Budget and Property Tax Request as adopted by the Board of Trustees with the County Clerk and Auditor of Public Accounts on or before September 20, 2016.

Then, upon a motion duly made, seconded and unanimously adopted, the Chairman declared the above resolutions duly carried and adopted.

The Clerk then announced that the last publication of the notice of this meeting was more than five days prior to the time set by the Board of Trustees for public hearing, as set forth in the Proof of Publication. The Clerk further announced that notice had been posted in three conspicuous places within the District and filed his Certificate to that effect, said Certificate being attached to these minutes and made a part hereof by this reference.

The Clerk then stated that no petition opposing the Resolution of Necessity had been filed by any of the property owners within the District nor by any other person and no person appeared at the meeting or made any objections to the proposed Resolution of Necessity.

The Trustees then voted "aye" and passed and adopted the proposed Resolution of Advisability and Necessity, being the same Resolution adopted in form at the meeting of the Board of Trustees held on July 25, 2016, which Resolution is set forth in full in the Proof of Publication attached hereto; the Trustees then passed the following resolution:

BE IT RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska that the Resolution of Necessity for the construction of 2016 Paving Repairs be and hereby is approved as proposed at the meeting of the Board of Trustees held on July 25, 2016.

The Chairman then presented the Proof of Publication for the Notice to Contractors for 2016 Paving Repairs, to the effect that said Notice to Contractors had been published in The Bellevue Leader for three consecutive weeks on August 3, 10 and 17, 2016.

The Clerk then presented the list of bids and bidders for 2016 Paving Repairs, said bids having been received on August 24, 2016, and presented together with a letter of recommendation of the engineers for the District, and the Clerk was directed to attach a copy of the letter of recommendation together with a copy of the bid tabulations to these minutes. After reviewing the letter of recommendation submitted by the engineers and determining that each of the bids was accompanied by the required bid bond and/or certified check, contract and maintenance bond in the amount of 100% of the contract price, it was determined that the recommendation of the engineers was that the bid of NL&L Concrete, Inc., the low bidder in the amount of \$95,012.50 be accepted. After discussion, the following resolution was then duly made, seconded and upon a roll call vote of "aye" by the Trustees was duly adopted:

BE IT RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska that the bid of NL&L Concrete, Inc. for the construction of 2016 Paving Repairs in the amount of \$95,012.50 be and hereby is accepted and that the Chairman and Clerk be and they hereby are authorized and directed to execute the contract submitted in connection with said bid on behalf of the District.

The Chairman then presented the following statements for payment from the General Fund Account of the District:

a) Omaha Public Power District for street lighting (Account No. 1628147899).	\$ 7,025.97
b) Metropolitan Utilities District for water charges (Account No. 112000322038).	1,000.00
c) Thompson, Dreessen & Dorner, Inc. for engineering services.	
#116835 - \$6,985.97	
#116837 - 1,442.20	8,428.17

d) Montemarano Landscapes, Inc. for park maintenance (#25888 less \$720 overpayment).	4,635.00
e) Millard Sprinkler for maintenance (#71482).	804.80
f) Fullenkamp, Doyle & Jobeun for legal services.	17,145.63
g) Awerkamp, Goodnight, Schwaller & Nelson, P.C. for accounting.	1,570.00

The Chairman then presented the following statements for payment from the Construction Fund Account of the District:

a) Dostals Construction, Inc. for Pay Estimate No. 5 and final of Sugar Creek Park Improvements.	18,979.62
b) Thompson, Dreessen & Dorner, Inc. for engineering services in connection with Park Improvements (#116836).	9,450.68
b) Kuehl Capital Corporation for Financial Advisor/ Fiscal Agent Services (#1632).	9,000.00

Then, upon a motion duly made, seconded and upon a roll call vote of "aye" by the Trustees, the following resolutions were unanimously adopted:

RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrant Nos. 2158 through 2167, inclusive, of the District, to be dated the date of this meeting, to the following payees, for the following services and in the following amounts, to draw interest at the rate of 7% per annum, Warrant Nos. 2158 through 2164, inclusive, to be payable from the General Fund Account of the District and to be redeemed no later than three years from the date hereof, being August 31, 2019; and Warrant Nos. 2165, 2166 and 2167 to be payable from the Construction Fund Account of the District (interest to be payable on May 1 of each year) and to be redeemed no later than five years from the date hereof, being August 31, 2021, 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:

- a) Warrant No. 2158 for \$7,025.97 payable to the Omaha Public Power District for street lighting.
- b) Warrant No. 2159 for \$1,000.00 payable to the Metropolitan Utilities District for water charges.
- c) Warrant No. 2160 for \$8,428.17 payable to Thompson, Dreessen & Dorner, Inc. for engineering services.
- d) Warrant No. 2161 for \$4,635.00 payable to Montemarano

Landscapes, Inc. for park maintenance.

e) Warrant No. 2162 for \$804.80 payable to Millard Sprinkler for repairs.

f) Warrant No. 2163 for \$17,145.63 payable to Fullenkamp, Doyle & Jobeun for legal services.

g) Warrant No. 2164 for \$1,570.00 payable to Awerkamp, Goodnight, Schwaller & Nelson, P.C. for accounting.

h) Warrant No. 2165 for \$18,979.62 for Pay Estimate No. 5 and final, of Sugar Creek Park Improvements.

i) Warrant No. 2166 for \$9,450.68 payable to Thompson, Dressen & Dorner, Inc. for engineering services.

j) Warrant No. 2167 for \$9,000.00 payable to Kuehl Capital Corporation for Financial Advisor/Fiscal Agent Fee.

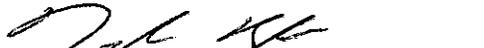
BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska the District hereby authorizes and directs the Chair or Clerk to file or cause to be filed, when due, an information reporting form pursuant to Section 149(e) of the Internal Revenue Code of 1986, as amended (the "Code"), pertaining to the General Fund Warrants, and Construction Fund Warrants;

No opinion of nationally recognized counsel in the area of municipal finance has been delivered with respect to the treatment of interest on the General Fund Warrants. Purchasers of the General Fund Warrants are advised to consult their tax advisors as to the tax consequences of purchasing or holding the General Fund Warrants.

The Chairman then presented a Disclosure Letter For Existing Municipal Advisor Agreement from Kuehl Capital Corporation, and the Clerk was directed to attach a copy to these minutes.

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

  
\_\_\_\_\_  
Darrel Swenson, Chairman

  
\_\_\_\_\_  
Tyler Block, Clerk



AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA

County of Sarpy

}
} SS.
}

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

Wednesday, August 17, 2016
Thereafter, Wednesday, August 24, 2016

Bellevue Leader
Bellevue Leader

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

[Handwritten signatures of Shon Barenklau and Ron Petak]

Shon Barenklau OR Ron Petak
Publisher Executive Editor

Today's Date Aug 24 2016
Signed in my presence and sworn to before me:

[Handwritten signature of Notary Public]

Notary Public

GENERAL NOTARY - State of Nebraska
LAURA A ESTEP-BRONK
My Comm. Exp. October 21, 2017

Printer's Fee \$ 141.68
Customer Number: 40972
Order Number: 0001970215

FULLENKAMP, DOYLE & JOBEUN
11440 WEST CENTER ROAD
OMAHA, NEBRASKA 68144
SANITARY AND IMPROVEMENT
DISTRICT NO. 223
OF SARPY COUNTY, NEBRASKA

NOTICE
NOTICE IS HEREBY GIVEN that a meeting of the Board of Trustees of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska will be held at 7:30 A.M. at the Summer Kitchen Restaurant, 12010 Giles, La Vista, Nebraska on August 31, 2016, which meeting will be open to the public. The agenda for such meeting, kept continuously current, is available for public inspection at 11440 West Center Road, Omaha, Nebraska and includes the payment of bills of the District and the consideration and passing or amending and passing the following Resolution, to-wit:
BE IT RESOLVED that the Board of Trustees of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska, find and determine that it is advisable and necessary for the District to construct paving repairs within the District, said improvement to be designated as 2016 Paving Repairs, and shall be...

Remove existing pavement and replace with 9" uniform thickness PCC paving in the following locations:
In 185th Avenue
At a point 170 feet northerly from the intersection of the centerlines of 185th Avenue and Emiline Street, remove and replace 92 square yards of pavement.
Also, at a point 85 feet northerly from the intersection of the centerlines of 185th Avenue and Emiline Street, remove and replace 337 square yards of pavement.
In 186th Street
At a point 200 feet north of the intersection of the centerlines of 186th Street and Hoich Drive, remove and replace 84 square yards of pavement.
Also, at a point 20 feet south of the south intersection of the centerlines of 186th Street and Chandler Street, remove and replace 56 square yards of pavement.
In 189th Street
At a point 50 feet north of the intersection of the centerlines of 189th Street and Edna Street, remove and replace 195 square yards of pavement.
Also, at a point 190 feet north of the intersection of the centerlines of 189th Street and Josephine Street, remove and replace 23 square yards of pavement.
Also, at a point 146 feet north of the intersection of the centerlines of 189th Street and Josephine Street, remove and replace 42 square yards of pavement.
In Emiline Circle
At a point 80 feet westerly from the intersection of the centerlines of Emiline Circle and Emiline Street, remove and replace 417 square yards of pavement.
In Josephine Street
At a point 15 feet west of the intersection of the centerlines of Josephine Street and 189th Street, remove and replace 54 square yards of pavement.

In Edna Street
At a point 380 feet easterly from the intersection of the centerlines of Edna Street and 189th Street, remove and replace 21 square yards of pavement.
In Olive Street
At a point 20 feet northwesterly from the intersection of the centerlines of Olive Street and Hoich Drive, remove and replace 146 square yards of pavement.
Also, at a point 210 feet easterly from the intersection of the centerlines of Olive Street and 189th Street, remove and replace 187 square yards of pavement.
Also, at a point 85 feet west of the intersection of the centerlines of Olive Street and 189th Street, remove and replace 10 square yards of pavement.
In Hoich Drive
At a point 20 feet west of the intersection of the centerlines of Hoich Drive and 186th Street, remove and replace 74 square yards of pavement.
In Chandler Street
At the intersection of the centerlines of Chandler Street and Lillian Street, remove and replace 70 square yards of pavement.
Also, at a point 40 feet east of the intersection of the centerlines of Chandler Street and 189th Street, remove and replace 21 square yards of pavement.
Also, at a point 65 feet west of the intersection of the centerlines of Chandler Street and 191st Street, remove and replace 21 square yards of pavement.
The above described work is to include removing and replacing PCC integral curb and gutter, repair of subgrade, adjusting manhole rings and covers to grade, sodding, and all other work necessary or incidental to the construction of 2016 Paving Repairs in accordance with the plans and specifications.
The outer boundaries of the areas which may become subject to special assessment for said improvement are proposed to be the same as the outer boundaries of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska.
Plans and Specifications for said improvement have been prepared by Thompson, Dreessen & Dornier, Inc., engineers for the District and said engineers have filed with the Clerk of the District, prior to the first publication of this Resolution, an estimate of the total costs of said improvement, including engineering fees, legal fees, fiscal fees, interest and other miscellaneous costs, which estimate is in the sum of \$147,190.00.

To pay the cost of said improvement the Board of Trustees shall have the power to issue negotiable bonds of the District after such improvements have been completed and accepted; said bonds to be called "Sanitary and Improvement District Bonds" and shall be payable and bear interest as provided by the Statutes of the State of Nebraska.
The Board of Trustees shall assess to the extent of special benefits, the cost of such improvements upon properties specially benefited thereby. All special assessments which may be levied upon the properties specially benefited by such improvements shall, when collected, be set aside and constitute a sinking fund for the payment of interest and principal of said bonds. The District shall also cause to be levied annually a tax upon the assessed value of all of the taxable property in the District except intangible property, which together with said sinking fund derived from special assessments shall be sufficient to meet payment of the interest and principal of said bonds as the same become due; said tax shall be known as the Sanitary and Improvement District Tax and shall be payable annually in money.
If a petition opposing this Resolution, signed by property owners representing a majority of the front footage which may become subject to assessment for the cost of the improvements as set forth herein, is filed with the Clerk of the District within three (3) days before the date of the hearing on this Resolution, this Resolution shall not be passed.
SANITARY AND IMPROVEMENT
DISTRICT NO. 223
OF SARPY COUNTY, NEBRASKA
By: Darrel Swenson, Chairman
Tyler Block, Clerk
1970215; 8/17; 8/24

ACKNOWLEDGMENT OF RECEIPT OF  
NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska do 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 11:30 a.m. on August 31, 2016 at the Summer Kitchen Restaurant, 12010 Giles, La Vista, Nebraska.

DATED: August 31, 2016

  
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**MEMORY TRANSMISSION REPORT**

TIME : JUL-27-2016 09:29AM  
TEL NUMBER :  
NAME :

FILE NUMBER : 070  
DATE : JUL-27 09:28AM  
TO : 94025934360  
DOCUMENT PAGES : 001  
START TIME : JUL-27 09:28AM  
END TIME : JUL-27 09:29AM  
SENT PAGES : 001  
STATUS : OK

FILE NUMBER : 070

**\*\*\* SUCCESSFUL TX NOTICE \*\*\***

**FULLENKAMP, DOYLE & JOBEUN  
11440 WEST CENTER ROAD  
OMAHA, NEBRASKA 68144**

**NOTICE OF MEETING**

**SANITARY AND IMPROVEMENT DISTRICT NO. 223  
OF SARPY COUNTY, NEBRASKA**

NOTICE IS HEREBY GIVEN that a meeting of the Board of Trustees of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska will be held at 11:30 a.m. on August 31, 2016 at the Summer Kitchen Restaurant, 12010 Giles, La Vista, Nebraska, which meeting will be open to the public. An agenda for such meeting, kept continuously current is available for public inspection at 11440 West Center Road, Omaha, Nebraska, and includes the payment of bills of the District.

Darrel Swenson, Chairman

**MEMORY TRANSMISSION REPORT**

TIME : AUG-19-2016 11:30AM  
 TEL NUMBER :  
 NAME :

FILE NUMBER : 092  
 DATE : AUG-19 11:29AM  
 TO : 94025934360  
 DOCUMENT PAGES : 001  
 START TIME : AUG-19 11:29AM  
 END TIME : AUG-19 11:30AM  
 SENT PAGES : 001  
 STATUS : OK

FILE NUMBER : 092

**\*\*\* SUCCESSFUL TX NOTICE \*\*\***

*Revised*

FULLENKAMP, DOYLE & JOBEUN  
 11440 WEST CENTER ROAD, SUITE "C"  
 OMAHA, NEBRASKA 68144  
**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY  
 AND  
 NOTICE OF MEETING  
 SANITARY AND IMPROVEMENT DISTRICT NO. 223  
 OF SARPY COUNTY, NEBRASKA**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 31st day of August, 2016 at 11:30 o'clock A.M. at the Summer Kitchen Restaurant, 12010 Giles, La Vista, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail and the agenda for this meeting, kept continuously current, which includes payment of bills of the District, are available for public inspection at the office of the Clerk at 11440 West Center Road, Omaha, Nebraska during regular business hours, which meeting will be open to the public.

Tyler Block, Clerk

2014-2015 Actual Disbursements & Transfers	\$ 679,027.86
2015-2016 Actual Disbursements & Transfers	\$ 1,017,602.88
2016-2017 Proposed Budget of Disbursements & Transfers	\$ 3,066,369.00
2016-2017 Necessary Cash Reserve	\$ 568,616.38
2016-2017 Total Resources Available	\$ 3,633,885.38
Total 2016-2017 Personal & Real Property Tax Requirement	\$ 618,684.05
Unused Budget Authority Created For Next Year	\$ 134,499.36

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 203,275.33
Personal and Real Property Tax Required for Bonds	\$ 415,388.72

**NOTICE OF SPECIAL PUBLIC HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 31<sup>st</sup> day of August, 2016 at 11:45 A.M. at the Summer Kitchen, 12010 Giles, La Vista Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2016-2016 Property Tax Request	\$ 626,832.73
2016 Tax Rate	0.750000
Property Tax Rate (2015-2016 Request/2016 Valuation)	0.711506
2016-2017 Proposed Property Tax Request	\$ 618,684.05
Proposed 2016 Tax Rate	0.700000

CERTIFICATE

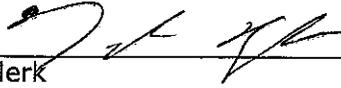
The undersigned being Clerk of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska hereby certifies that Notice of a Meeting of the Board of Trustees of said District held on August 31, 2016 was given to the Sarpy County Clerk at least seven days prior to the date of said meeting.

The undersigned further certifies that the agenda for the meeting of the Board of Trustees of said District was prepared and available for public inspection at the address designated in the notice of meeting published in The Bellevue Leader on August 17 and 24, 2016 and that no items were added to the agenda after the commencement of the meeting; and further, that the minutes for the meeting were available for public inspection within ten (10) days of the date of said meeting and that a copy of the minutes of this meeting were sent to the Sarpy County Clerk within thirty days from the date of this meeting.

  
Clerk

CERTIFICATE

The undersigned, Clerk of Sanitary and Improvement District No. 223 of Sarpy County, Nebraska does hereby certify that notice was posted in three conspicuous places within the District with regard to the construction of 2016 Paving Repairs.

  
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 2016**

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

TO : SID 223

**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 223	MISC-DISTRICT	2,349,767	88,380,578

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

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

Dan Pittman

(signature of county assessor)

8-18-16

(date)

CC: County Clerk, Sarpy County

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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 2016

2016-2017  
**STATE OF NEBRASKA**  
**SID BUDGET FORM**

SID # 223

TO THE COUNTY BOARD AND COUNTY CLERK OF  
 Sarpy County

This budget is for the Period JULY 1, 2016 through JUNE 30, 2017

**Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:**

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

\$	203,275.33
\$	415,388.72
\$	618,664.05

**Total Personal and Real Property Tax Required**

Outstanding Registered Warrants/Bonded Indebtedness as of JULY 1, 2016

\$	5,885,000.00
\$	2,244,267.00
\$	8,129,267.00

**Total Bonded Indebtedness**

\$ 88,380,578

**Total Certified Valuation (All Counties)**

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

County Clerk's Use Only

**Budget Document To Be Used As Audit Waiver?**

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

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

**SID is Less Than 5 Years Old**

YES, SID is Less than 5 Years Old; Therefore, Lid and Levy Limit **DO NOT APPLY**  
 NO

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, 2015 through June 30, 2016?

YES  NO

If YES, Please submit Interlocal Agreement Report by December 31, 2016.

**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, 2015 through June 30, 2016?

YES  NO

If YES, Please submit Trade Name Report by December 31, 2016.

**Submission Information**

**Budget Due by 9-20-2016**

Submit budget to:

1. Auditor of Public Accounts - Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

**APA Contact Information**

Auditor of Public Accounts  
 State Capitol, Suite 2303  
 Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

Questions - E-Mail: [Deann.Haefner@nebraska.gov](mailto:Deann.Haefner@nebraska.gov)

SID # 223 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2014 - 2015 (Column 1)	Actual 2015 - 2016 (Column 2)	Adopted Budget 2016 - 2017 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ 719,790.00	\$ -	\$ -
4	County Treasurer's Balance	\$ 530,808.75	\$ 1,256,947.91	\$ 950,952.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 1,250,598.75	\$ 1,256,947.91	\$ 950,952.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 603,072.54	\$ 583,532.80	\$ 606,533.38
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 1,319.67	\$ 2,151.96	\$ 1,700.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 16,496.18	\$ 22,366.92	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 64,488.62	\$ 103,555.39	\$ 1,964,800.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ 110,000.00
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 1,935,975.76	\$ 1,958,554.98	\$ 3,633,985.38
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 173,950.74	\$ 197,227.09	\$ 251,500.00
20	Capital Improvements (Real Property/Improvements)	\$ 2,737.11	\$ 312,780.89	\$ 100,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 502,340.00	\$ 507,595.00	\$ 2,603,869.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)			
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 679,027.85	\$ 1,017,602.98	\$ 3,065,369.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 1,256,947.91	\$ 950,952.00	\$ 568,616.38
31	Cash Reserve Percentage			20%

**PROPERTY TAX RECAP**

Tax from Line 6	\$ 606,533.38
County Treasurer's Commission at 2% of Line 6	\$ 12,130.67
Delinquent Tax Allowance	\$ -
<b>Total Property Tax Requirement</b>	\$ 618,664.05

SID # 223 in Sarpy County

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	\$ 203,275.33
Bond Fund	\$ 415,388.72
<b>Total Tax Request</b>	<b>** \$ 618,664.05</b>

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

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	\$ -
Total Cash Reserve	\$ 568,616.38
Remaining Cash Reserve	\$ 568,616.38
Remaining Cash Reserve %	0.199139369

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

## ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

NAME SID #223

ADDRESS 11440 West Center Road

CITY & ZIP CODE Omaha, NE 68144

TELEPHONE (402) 334-0700

WEBSITE \_\_\_\_\_

### BOARD CHAIRPERSON

NAME Darrel Swenson

TITLE / FIRM NAME Chairperson

TELEPHONE (402) 334-0700

EMAIL ADDRESS \_\_\_\_\_

### CLERK/TREASURER/SUPERINTENDENT/OTHER

Tyler Block

Clerk

(402) 334-0700

PREPARER

Thomas J. Schwaller, CPA

Awerkamp, Goodnight, Schwaller & Nelson

(402) 334-9111

toms@agsn.com

For Questions on this form, who should we contact (please  one): Contact will be via email if supplied.

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

**NOTE:**

If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.



SID # 223 in Sarpy County  
**2016-2017 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$	618,664.05
Motor Vehicle Pro-Rate	(2) \$	1,700.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year Capital Improvements Excluded from Restricted Funds (From 2014-2016 Lid Exceptions, Line (10))	\$	-
<b>LESS:</b> Amount Spent During 2015-2016	\$	-
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	\$	-
Amount to be included as Restricted Funds <b>(Cannot be a Negative Number)</b>	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9) \$	<b>620,364.05</b>
-----------------------------------	--------	-------------------

**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	(10)	
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year <i>(cannot exclude same capital improvements from more than one lid calculation.)</i> Agrees to Line (7).	(11)	\$ -
Allowable Capital Improvements	(12)	\$ -
Bonded Indebtedness	(13)	\$ 416,588.72
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)	

<b>TOTAL LID EXCEPTIONS (B)</b>	(19) \$	<b>416,588.72</b>
---------------------------------	---------	-------------------

<b>TOTAL RESTRICTED FUNDS</b>		
<b>For Lid Computation (To Line 9 of the Lid Computation Form)</b>		<b>\$ 203,775.33</b>
<i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>		

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

**SID # 223 in Sarpy County**

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2016-2017**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

**2015-2016 Restricted Funds Authority =** Line (8) from last year's Lid Computation Form

329,060.98  
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 2015-2016 Lid Computation Form

\_\_\_\_\_   
Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken  
(From 2015-2016 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 2015-2016 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%

\_\_\_\_\_ 0.30 %  
(3)

$$\frac{2,349,767.00}{2016 \text{ Growth per Assessor}} \div \frac{83,844,364.00}{2015 \text{ Valuation}} = \frac{2.80}{\text{Multiply times 100 To get \%}} \%$$

**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 # 223 in Sarpy County**

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TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>2.80 %</u> (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>9,213.71</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>338,274.69</u> (8)
<b>Less:</b> Restricted Funds from Lid Supporting Schedule	<u>203,775.33</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>134,499.36</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.**

2016-2017 Levy Limit Form  
Sanitary and Improvement Districts

**SID # 223 in Sarpy County**

Total Personal and Real Property Tax Request		\$ <u>618,664.05</u>
		(1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( _____ )	
	(A)	
Preexisting lease-purchase contracts approved prior to <b>July 1, 1998</b>	( _____ )	
	(B)	
Bonded Indebtedness	( \$ <u>415,388.72</u> )	
	(C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	( _____ )	
	(D)	
Total Exclusions		( \$ <u>415,388.72</u> )
		(2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>203,275.33</u>
		(3)
Valuation (Per the County Assessor)		\$ <u>88,380,578.00</u>
		(4)
Calculated Levy for Levy Limit Compliance [Line (3) <b>Divided By</b> Line (4) <b>Times</b> 100]		<u>0.230000</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.**

Sanitary and Improvement District # 223  
 IN  
 Sarpy County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the \_\_\_\_\_ day of September, 2016, at \_\_\_\_\_ o'clock \_\_\_\_\_, at \_\_\_\_\_ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	Clerk/Secretary
2014-2015 Actual Disbursements & Transfers	\$ 679,027.85
2015-2016 Actual Disbursements & Transfers	\$ 1,017,602.98
2016-2017 Proposed Budget of Disbursements & Transfers	\$ 3,065,369.00
2016-2017 Necessary Cash Reserve	\$ 568,616.38
2016-2017 Total Resources Available	\$ 3,633,985.38
Total 2016-2017 Personal & Real Property Tax Requirement	\$ 618,664.05
Unused Budget Authority Created For Next Year	\$ 134,499.36

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 203,275.33
Personal and Real Property Tax Required for Bonds	\$ 415,388.72

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the \_\_\_\_\_ day of September, 2016, at \_\_\_\_\_ o'clock \_\_\_\_\_, at \_\_\_\_\_ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2015-2016 Property Tax Request	\$ 628,832.73
2015 Tax Rate	0.750000
Property Tax Rate (2015-2016 Request/2016 Valuation)	0.711506
2016-2017 Proposed Property Tax Request	\$ 618,664.05
Proposed 2016 Tax Rate	0.700000

Cut Off Here Before Sending To Printer

SID WORKSHEET

2016-2017 ADOPTED BUDGET		General Fund	Bond Fund	Fund	Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance					
3	Investments					
4	County Treasurer's Balance					
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 165,360.14	\$ 785,591.86			\$ 950,952.00
6	Personal and Real Property Taxes	\$ 165,360.14	\$ 785,591.86			\$ 950,952.00
7	Federal Receipts	\$ 199,289.54	\$ 407,243.84			\$ 606,533.38
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 500.00	\$ 1,200.00			\$ 1,700.00
9	State Receipts: State Aid (To LC-3 Supporting Schedule)					
10	State Receipts: Other					
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax					
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)					
14	Local Receipts: Other					
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)		\$ 1,964,800.00			\$ 1,964,800.00
16	Transfers In Other Than Surplus Fees					
17	Total Resources Available (Lines 5 to 14)	\$ 365,149.68	\$ 110,000.00			\$ 110,000.00
18	Disbursements & Transfers:		\$ 3,268,835.70			\$ 3,633,985.38
19	Operating Expenses					
20	Capital Improvements (Real Property/Improvements)	\$ 174,000.00	\$ 77,500.00			\$ 251,500.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)		\$ 100,000.00			\$ 100,000.00
22	Debt Service: Bond Principal & Interest Payments		\$ 2,603,869.00			\$ 2,603,869.00
23	Debt Service: Pymts to Refire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Refire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other					
26	Judgments					
27	Transfers Out of Surplus Fees					
28	Transfers Out Other Than Surplus Fees	\$ 110,000.00				\$ 110,000.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 284,000.00	\$ 2,781,369.00			\$ 3,065,369.00
30	Cash Reserve (Line 17 - Line 29)	\$ 81,149.68	\$ 487,466.70			\$ 568,616.38

PROPERTY TAX RECAP

Tax from Line 6	\$ 199,289.54	\$ 407,243.84	\$ 606,533.38
County Treasurer's Commission at 2 % of Line 6	\$ 3,985.79	\$ 8,144.88	\$ 12,130.67
Delinquent Tax Allowance			
Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 203,275.33	\$ 415,388.72	\$ 618,664.05

SID FORM WORKSHEET

Line No.	2015-2016 ACTUAL	General Fund	Bond Fund	Fund	Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance					\$ -
3	Investments					\$ -
4	County Treasurer's Balance	\$ 155,542.16	\$ 1,101,405.75			\$ 1,256,947.91
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 155,542.16	\$ 1,101,405.75	\$ -		\$ 1,256,947.91
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 180,526.25	\$ 403,006.55			\$ 583,532.80
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 666.03	\$ 1,485.93			\$ 2,151.96
9	State Receipts: State Aid					\$ -
10	State Receipts: Other					\$ -
11	State Receipts: Property Tax Credit	\$ 6,859.18	\$ 15,507.74			\$ 22,366.92
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 2,384.60	\$ 101,170.79			\$ 103,555.39
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 345,978.22	\$ 1,622,576.76	\$ -		\$ 1,968,554.98
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 180,618.08	\$ 16,609.01			\$ 197,227.09
20	Capital Improvements (Real Property/Improvements)		\$ 312,780.89			\$ 312,780.89
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 507,595.00			\$ 507,595.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 180,618.08	\$ 836,984.90	\$ -		\$ 1,017,602.98
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 165,360.14	\$ 785,591.86	\$ -		\$ 950,952.00

SID WORKSHEET

Line No.	2014-2015 ACTUAL	General Fund	Bond Fund	Fund	Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance					
3	Investments					
4	County Treasurer's Balance	\$ 719,790.00				\$ 719,790.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 114,041.63	\$ 416,767.12			\$ 530,808.75
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 114,041.63	\$ 1,136,557.12			\$ 1,250,598.75
7	Federal Receipts	\$ 193,135.65	\$ 409,936.89			\$ 603,072.54
8	State Receipts: Motor Vehicle Pro-Rate					
9	State Receipts: State Aid	\$ 419.28	\$ 900.39			\$ 1,319.67
10	State Receipts: Other					
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	\$ 5,155.06	\$ 11,341.12			\$ 16,496.18
13	Local Receipts: In Lieu of Tax					
14	Local Receipts: Other					
15	Transfers In Of Surplus Fees	\$ 1,415.87	\$ 63,072.75			\$ 64,488.62
16	Transfers In Other Than Surplus Fees					
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 314,167.49	\$ 1,621,808.27			\$ 1,935,975.76
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 158,625.33	\$ 15,325.41			\$ 173,950.74
20	Capital Improvements (Real Property/Improvements)					
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 2,737.11				\$ 2,737.11
22	Debt Service: Bond Principal & Interest Payments					
23	Debt Service: Pymts to Refire Interest-Free Loans (Public Airports)		\$ 502,340.00			\$ 502,340.00
24	Debt Service: Pymts to Refire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other					
26	Judgments					
27	Transfers Out of Surplus Fees					
28	Transfers Out Other Than Surplus Fees					
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 158,625.33	\$ 520,402.52			\$ 679,027.85
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 155,542.16	\$ 1,101,405.75			\$ 1,256,947.91

**Awerkamp, Goodnight, Schwaller & Nelson, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS

17007 Marcy Street - Suite One  
Omaha, Nebraska 68118-3122

THOMAS J. SCHWALLER, CPA  
CONRAD NELSON, CPA  
JOHN R. PRIBRAMSKY, CPA  
DANIEL R. GILG, CPA, CFP®

Telephone: (402) 334-9011  
(402) 334-9111  
FAX: (402) 334-9112

J. DOUGLAS GOODNIGHT  
(1936 - 2006)

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Trustees  
Sanitary and Improvement District No. 223  
Sarpy County, Nebraska

Management is responsible for the receipts, expenditures and budgeted receipts and expenditures for Sanitary and Improvement District No. 223 of Sarpy County, Nebraska for the periods ended June 30, 2015 through June 30, 2017, included in the accompanying prescribed form. We performed a compilation engagement in accordance with the Statements for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with requirements of the Nebraska State Auditor of Public Accountants. Furthermore, there are usually differences between the budgetary information and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management is responsible for the preparation of fair presentation of the financial statements in accordance with the modified cash basis of accounting used by the District for budget purposes and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements.

Management has elected to omit substantially all of the disclosures and underlying assumptions required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's receipts and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Sanitary and Improvement District No. 223.

**Awerkamp, Goodnight, Schwaller & Nelson, P.C.**

Omaha, Nebraska  
August 19, 2016



August 25, 2016

Chairman and Board of Trustees  
Sanitary and Improvement District No. 223  
of Sarpy County, Nebraska  
C/o Mr. John Fullenkamp, Attorney  
11440 West Center Road  
Omaha, NE 68144

RE: 2016 Paving Repair  
Sugar Creek  
TD2 File No. 1625-101.179

Board Members:

Bids were received at our office on August 24, 2016, for the construction of the 2016 Paving Repair – Sugar Creek project.

NL&L Concrete, Inc. of Ralston, Nebraska, was the low bidder in the amount of \$95,012.50.

NL&L Concrete, Inc. is a qualified contractor and we recommend that the contract be awarded to it contingent upon submittal of the required bonds and certifications.

A tabulation of all bids received is enclosed.

Respectfully submitted,



Charles E. Riggs, P.E.  
THOMPSON, DREESSEN & DORNER, INC.

CER/alj

Enclosure





Account Number	Due Date	Total Amount Due
1628147899	Aug 17, 2016	\$2,353.21CR

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

Customer Name: SID 223 SARPY  
Statement Date: July 28, 2016

Billing information for service address: 18900 HARRISON ST, STLT OMAHA NE

Billing Period From 06-29-2016 To 07-28-2016 @ 29 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$2,211.84	\$8.06	\$2,341.99

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

Sales Tax 122.09

Total Charges \$2,341.99  
 Previous Balance 2,331.52  
 Payments Received: 06/30/16 7,026.72CR  
 Total Amount Due \$2,353.21CR

*3 mo. 7025.97*

Please return this portion with payment

Save energy and earn money by signing up for OPPD's Cool Smart Program. See Outlets for more information.

Statement Date: July 28, 2016

No Payment Due

Account Number	Due Date	Total Amount Due
1628147899	Aug 17, 2016	\$2,353.21CR

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 223 SARPY COUNTY (SUGAR CREEK)  
 %FULLENKAMP, DOYLE & JOBEUN  
 11440 W CENTER RD STE C  
 OMAHA NE 68144-4421

PO BOX 3995  
 OMAHA NE 68103-0995



01162814789930000023532100000244689201608177



Account Number	Due Date	Total Amount Due
1628147899	Aug 17, 2016	\$2,353.21CR

Customer Name: SID 223 SARPY  
Statement Date: July 28, 2016

Billing Information for service address: 18900 HARRISON ST, STLT OMAHA NE

Billing Period From 06-29-2016 To 07-28-2016 @29 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	128	\$17.28	\$2,211.84			
SL61					8.06	2,211.84	\$2,341.99





Thompson, Dreessen & Dörner, Inc.  
 Consulting Engineers & Land Surveyors

**INVOICE**

Please remit to:  
 TD2 Nebraska Office  
 10836 Old Mill Road; Omaha, NE 68154  
 Office: 402/330-8860 Fax: 402/330-5866

TD2 South Dakota Office  
 5000 S. Minnesota Ave., Ste. 300; Sioux Falls, SD 57108  
 Office: 605/951-0886

SID #223 (SUGAR CREEK)  
 MR. JOHN FULLENKAMP  
 FULLENKAMP DOYLE & JOBEUN  
 11440 WEST CENTER ROAD  
 OMAHA, NE 68144

Invoice number 116835  
 Date 08/24/2016  
 Project 1625-101 SID #223 (SUGAR CREEK)  
 MISCELLANEOUS SERVICES, 2010-  
 CURRENT

Professional Services from May 30, 2016 through August 21, 2016

Description	Current Billed
<b>Engineering Services</b>	<b>6,985.97</b>
2016 paving repair plan preparation, paving survey and correspondence. \$4,693.00	
Communicate information regarding park maintenance, signs, and special use permit. Attend SID meetings, zoning meeting and project management. 2,292.97	
<b>Total</b>	<b>6,985.97</b>

Invoice total 6,985.97

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
116835	08/24/2016	6,985.97	6,985.97				
	Total	6,985.97	6,985.97	0.00	0.00	0.00	0.00

Terms Net 30 Days. A Finance Charge of 1 1/2% Per Month (18% per Annum) Will Be Charged on Past Due Accounts. Also Liable for all Legal and Collection Fees. Invoices not paid within 90 days of the invoice date will be subject to possible lien filings.



Thompson, Dreessen & Dörner, Inc.  
 Consulting Engineers & Land Surveyors

**INVOICE**

Please remit to:  
 TD2 Nebraska Office  
 10836 Old Mill Road; Omaha, NE 68154  
 Office: 402/330-8860 Fax: 402/330-5866

TD2 South Dakota Office  
 5000 S. Minnesota Ave., Ste. 300; Sioux Falls, SD 57108  
 Office: 605/951-0886

SID #223 (SUGAR CREEK)  
 MR. JOHN FULLENKAMP  
 FULLENKAMP DOYLE & JOBEUN  
 11440 WEST CENTER ROAD  
 OMAHA, NE 68144

Invoice number 116837  
 Date 08/24/2016

Project 1625-900 SID #223 (SUGAR CREEK)  
 ONE CALL MEMBER AGREEMENT

Professional Services from June 1, 2016 through July 31, 2016

Description	Current Billed
<b>One Call Services</b>	
June:	1,442.20
27 Responses \$675.00	
9 Refresh tickets 45.00	
2 Group Utility 20.00	
July:	
24 Responses \$600.00	
1 Locate ticket 57.20	
9 Refresh tickets 45.00	
<b>Total</b>	<b>1,442.20</b>

Invoice total 1,442.20

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
116837	08/24/2016	1,442.20	1,442.20				
	<b>Total</b>	<b>1,442.20</b>	<b>1,442.20</b>	0.00	0.00	0.00	0.00

Terms Net 30 Days. A Finance Charge of 1 1/2% Per Month (18% per Annum) Will Be Charged on Past Due Accounts. Also Liable for all Legal and Collection Fees. Invoices not paid within 90 days of the invoice date will be subject to possible lien filings.

August 1, 2016

Chairman and Board of Trustees  
Sanitary and Improvement District No. 223  
of Sarpy County, Nebraska  
c/o Mr. John Fullenkamp, Attorney  
11440 West Center Road  
Omaha, Nebraska 68144

RE: Park Maintenance  
TD2 File No. 1625-101:174

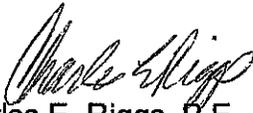
Board Members:

4635.00

Enclosed please find Invoice No. 25888 from Montemarano Landscapes Inc. in the amount of \$5,355.00 for the July, 2016, maintenance items shown.

We recommend that payment be made directly to Montemarano Landscapes Inc.

Respectfully submitted,



Charles E. Riggs, P.E.  
Thompson, Dreessen & Dorner, Inc.

CER/tjp

Enclosure

cc: Montemarano Landscapes Inc.

MONTEMARANO LANDSCAPES INC.  
 21415 Fairview Road  
 Gretna, NE 68028



**\*\*INVOICE\*\* #25888**  
 07/01/2016 - 07/31/2016

Page No.: 1  
**Total Due: \$8785.00**

S.I.D.# 223 C/O Thompson, Dreessen & Dorner Inc.  
 10836 Old Mill Rd  
 Omaha, NE 68154-2685  
 Attn: Doug Dreessen  
 Re: S I D # 223 Sugar Creek

Amnt. Remitted: \$ \_\_\_\_\_

*Cut off and return this top portion with the full payment. Thank you.*

Service	Date	Qty	Price Per	Amount
LAWN MAINTENANCE (MOW & TRIM)	07/01/2016	1.000	225.00	225.00
MOW LAWN (NON IRRIGATED)	07/01/2016	1.000	530.00	530.00
TRASH PICK UP	07/01/2016	1.000	40.00	40.00
TRIMMING	07/01/2016	1.000	95.00	95.00
LAWN MAINTENANCE (MOW & TRIM)	07/08/2016	1.000	225.00	225.00
TRASH PICK UP	07/08/2016	1.000	40.00	40.00
MOW LAWN (NON IRRIGATED)	07/08/2016	1.000	530.00	530.00
TRIMMING	07/08/2016	1.000	95.00	95.00
TRIMMING CREEK	07/08/2016	1.000	200.00	200.00
SHRUB TRIM	07/13/2016	1.000	325.00	325.00
LAWN MAINTENANCE (MOW & TRIM)	07/15/2016	1.000	225.00	225.00
TRIMMING	07/15/2016	1.000	95.00	95.00
TRASH PICK UP	07/15/2016	1.000	40.00	40.00
MOW LAWN (NON IRRIGATED)	07/15/2016	1.000	530.00	530.00
LAWN MAINTENANCE (MOW & TRIM)	07/22/2016	1.000	225.00	225.00
TRASH PICK UP	07/22/2016	1.000	40.00	40.00
MOW LAWN (NON IRRIGATED)	07/22/2016	1.000	530.00	530.00
TRIMMING CREEK	07/22/2016	1.000	200.00	200.00
TRIMMING	07/22/2016	1.000	95.00	95.00
REMOVE LARGE GLOBE SPRUCE	07/26/2016	3.000	60.00	180.00
LAWN MAINTENANCE (MOW & TRIM)	07/29/2016	1.000	225.00	225.00
TRIMMING	07/29/2016	1.000	95.00	95.00
TRASH PICK UP	07/29/2016	1.000	40.00	40.00
MOW LAWN (NON IRRIGATED)	07/29/2016	1.000	530.00	530.00

Total Current Charges .....\$  
 Sales Tax on Current Charges .....\$  
 Prior Balance .....\$  
 Total Credit .....\$

5355.00  
 0.00  
 3430.00  
 0.00  
 =====  
**8785.00**  
 ✓  
 720.00  
 -----  
 8065.00

**TOTAL DUE ==>>> \$**  
**MONTEMARANO LANDSCAPES INC.**  
*It's been our pleasure serving you!*

*Less  
 over payment*

July 26, 2016

Chairman and Board of Trustees  
Sanitary and Improvement District No. 223  
of Sarpy County, Nebraska  
c/o Mr. John Fullenkamp, Attorney  
11440 West Center Road  
Omaha, Nebraska 68144

RE: Park Irrigation System Maintenance  
TD2 File No. 1625-101.169

Board Members:

Enclosed please find Invoice No. 71482 from Millard Sprinkler in the amount of \$804.80 for system maintenance as described.

We recommend that payment be made directly to Millard Sprinkler.

Respectfully submitted,



Charles E. Riggs, P.E.  
THOMPSON, DREESSEN & DORNER, INC.

CER/tjp

Enclosure

cc: Millard Sprinkler

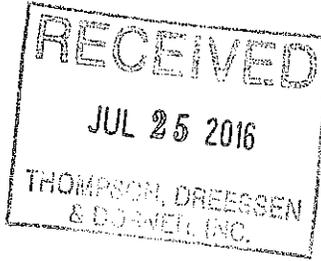


13235 Chandler Road  
 Omaha, NE 68138  
 (402) 894-1199 Omaha  
 (402) 421-6677 Lincoln

E-mail: #1@millardsprinkler.com  
 www.millardsprinkler.com

# Invoice

DATE 7/19/2016  
 INVOICE # 71482



BILL TO

SID #223-Sugar Creek c/o  
 Thompson, Dressen & Dorner, Inc.  
 10836 Old Mill Road  
 Omaha, NE 68154

**Balance Due**

\$804.80

Please send top portion with payment

TERMS

Due on receipt

QTY	DESCRIPTION	RATE	AMOUNT
4.5	7/08/16 Commercial Labor@ Sugar Creek-installed zone of rotors around new sand pit tested and adjusted.	80.00	360.00
7	Rotor	27.65	193.55
	Miscellaneous pipe and fittings	251.25	251.25

**Subtotal** \$804.80

**Effective TaxRate (5.5%)** \$0.00

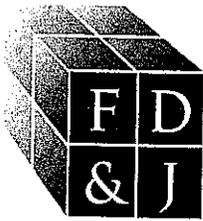
**Total This Invoice** \$804.80

Thank you for voting us your best of Omaha lawn irrigation contractor. Since the category was introduced we have always been #1, and we are happy that we have customers like you voting for us. Voting starts July 1st. If you are not totally satisfied with our services please call and let us know.



*Todd Rannals*

Todd Rannals, President  
 Millard Sprinkler



FULLENKAMP,  
DOYLE &  
JOBEUN, LLP

JOHN H. FULLENKAMP  
LARRY A. JOBEUN  
BRIAN C. DOYLE  
MARK B. JOHNSON

Federal I.D. # - 47-0521328  
Writer's Direct Dial - 402-691-5262  
Fax Number - 402-691-5270  
E-mail Address: [jhf@fdjlw.com](mailto:jhf@fdjlw.com)

August 31, 2016

Chairman & Board of Trustees  
Sanitary and Improvement District No. 223  
of Sarpy County, Nebraska

#### STATEMENT FOR SERVICES RENDERED

Budget Meeting: Various telephone conferences with accountants re: assist in budget preparation; meeting with accountant re: same; draft and prepare Notice of Budget Hearing & Budget Summary and Special Public Hearing; have same published; receipt of valuation from County Assessor; review lid computation; draft and prepare agenda; draft and prepare minutes and warrants, send for signatures; prepare Resolution for certification of levies; file same, file adopted budget with County Clerk and State Auditor.

2016 Election - Board of Trustees; prepare Candidate Filing Forms, file same; prepare Notice of Election, mail to property owners

Check Nebraska Contractor's web site to make sure all companies registered

Obtain W-9 from individuals/companies for warrants issued

Prepare for and attend SID meetings, including preparation of agendas, minutes, warrants

Prepare Resolution of Necessity and Notice to Contractors for 2016 Paving Repairs; send to paper for publication.

Process Sewer Connection Fees

Telephone Conference with Chastain-Otis, Inc. re: insurance and bonds

File Certificate of Indebtedness

Mail out 1099's; file same with IRS

Telephone conferences/e-mails with engineer and Trustees re: various matters

Various other legal issues

Total Due: \$ 15,000.00

Expenses: Publication Costs,  
Photocopies, MUD Payments,  
filing fees, one-call charges,  
2016 election expenses 2,145.63

Total Due: **\$ 17,145.63**

AWERKAMP, GOODNIGHT, SCHWALLER & NELSON, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
17007 Marcy Street - Suite 1  
Omaha, Nebraska 68118-3122  
Telephone (402) 334-9011 or (402) 334-9111  
Fax (402) 334-9112

August 19, 2016

SID #223  
Fullenkamp Doyle & Jobeun  
11440 W. Center Road  
Omaha, NE 68144

---

*For Professional Services:*

Progress billing through August, 2016  
related to preparation of required budget  
document for the year ending June 30, 2017.

\$1,570.00

KEEP THIS SECTION FOR YOUR RECORDS

RETURN THIS SECTION WITH YOUR PAYMENT

Please make checks payable to: AGS&N, P.C.

AWERKAMP, GOODNIGHT, SCHWALLER & NELSON, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

TOTAL FROM ABOVE \$ 1,570.00

AMOUNT ENCLOSED \$ \_\_\_\_\_

SID #223  
Fullenkamp Doyle & Jobeun  
11440 W. Center Road  
Omaha, NE 68144

August 24, 2016

Chairman and Board of Trustees  
Sanitary and Improvement District No. 223  
Of Sarpy County, Nebraska  
c/o Mr. John Fullenkamp, Attorney  
11440 West Center Road  
Omaha, NE 68144

RE: Sugar Creek Park Improvements  
TD<sup>2</sup> File No. 1625-102.21

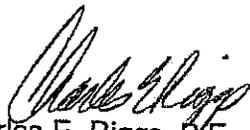
**CERTIFICATE OF COMPLETION**

Board Members:

We hereby certify that Dostals Construction Co., Inc. has completed the construction of the above-referenced project in substantial compliance with the plans and specifications.

The work was satisfactorily performed and final payment is recommended.

Submitted by,



Charles E. Riggs, P.E.  
THOMPSON, DREESSEN & DORNER, INC.

CER/tjp

cc: Dostals Construction Co., Inc.

FINAL PAYMENT RECOMMENDATION ON CONTRACT FOR SUGAR CREEK PARK IMPROVEMENTS

Owner: Sanitary and Improvement District No. 223  
of Sarpy County, Nebraska  
c/o Mr. John Fullenkamp, Attorney  
11440 West Center Road  
Omaha, NE 68144

Contractor: Dostals Construction Co., Inc.  
13680 S. 220<sup>th</sup> Street  
Gretna, NE 68028

ORIGINAL CONTRACT AMOUNT: \$267,060.25

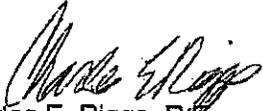
AMOUNT OF PREVIOUS PAYMENT RECOMMENDATIONS: \$318,812.83

Item	Description	Approx. Quantity	Unit Price	Amount
1	Earthwork (Estimated Quantity)	2,450	C.Y. \$ 13.00	\$ 31,850.00
2	Remove P.C.C. Pavement	5,525	S.F. \$ 1.25	\$ 6,906.25
3	4" Min. P.C.C. Pavement, in place	3,901	S.F. \$ 4.20	\$ 16,384.20
4	Post-Tension Tennis Court System, Padded Surfacing, Striping, and Fencing, in place	1	L.S. \$ 149,800.00	\$149,800.00
5	Basketball Hoop, Backboard, and Post, in place	2	EA. \$ 2,800.00	\$ 5,600.00
6	2" Wide, Basketball Court, White Paint Stripe, in place	648	L.F. \$ 2.00	\$ 1,296.00
7	Sand Volleyball Court, Border, Sand, Net, Posts, in place	1	L.S. \$ 11,950.00	\$ 11,950.00
8	Relocate Park Bench with PCC Pad, in place	2	EA. \$ 500.00	\$ 1,000.00
9	Fabric Silt Fence, in place	793	L.F. \$ 4.00	\$ 3,172.00
10	Seeding, in place	1	L.S. \$ 4,000.00	\$ 4,000.00
11	Stabilized Construction Entrance, in place and maintained	1	EA. \$ 1,800.00	\$ 1,800.00
12	Erosion Control Blanket, in place	3,100	S.Y. \$ 2.00	\$ 6,200.00
13	Inlet Filter, in place	0	EA. \$ 300.00	\$ 0.00
14	Post-Tension Basketball Court System, in place	1	L.S. \$ 31,630.00	\$ 31,630.00
15	12" Thickened Edge, in place	238	L.F. \$ 8.00	\$ 1,904.00
16	Credit for Start Date Change	1	L.S. (\$ 4,000.00)	(\$ 4,000.00)
<b>SUBTOTAL</b>				<b>\$269,492.45</b>
Additions:				
1	Provide and Install Play Sand	221	TON \$ 30.00	\$ 6,630.00
2	Install 4"-8" Drain Pipe	180	L.F. \$ 20.00	\$ 3,600.00
3	Provide/Install Fabric	4,300	S.F. \$ 0.25	\$ 1,075.00
4	Move Trees	11	EA. \$ 325.00	\$ 3,575.00
5	Provide / Install Ram 24'X24' MR Shelter	1	L.S. \$ 23,900.00	\$ 23,900.00
6	8' Picnic Table	4	EA. \$ 1,425.00	\$ 5,700.00
7	Rules Sign	1	EA. \$ 220.00	\$ 220.00
8	Remove Existing Bench and Pad	1	EA. \$ 200.00	\$ 200.00
9	Provide / Install Park Benches	2	EA. \$ 1,100.00	\$ 2,200.00
10	Elephant Play Net Climber FN 1300	1	EA. \$ 21,200.00	\$ 21,200.00
<b>TOTAL ADDITIONS</b>				<b>\$ 68,300.00</b>
<b>TOTAL</b>				<b>\$337,792.45</b>
<b>LESS PREVIOUS PAYMENT RECOMMENDATIONS</b>				<b>\$318,812.83</b>
<b>AMOUNT DUE CONTRACTOR</b>				<b>\$ 18,979.62</b>

Final Payment Recommendation  
Sugar Creek Park Improvements  
August 24, 2016  
Page 2

We recommend that payment in the amount of \$18,979.62 be made to Dostals Construction Co., Inc.

Respectfully submitted,



Charles E. Riggs, P.E.

THOMPSON, DREESSEN & DORNER, INC.

CER/tjp

cc: Dostals Construction Co., Inc.



Thompson, Dreesen & Dorner, Inc.  
Consulting Engineers & Land Surveyors

**INVOICE**

Please remit to:  
TD2 Nebraska Office  
10836 Old Mill Road, Omaha, NE 68154  
Office: 402/330-8860 Fax: 402/330-5866

TD2 South Dakota Office  
5000 S. Minnesota Ave., Ste. 300; Sioux Falls, SD 57108  
Office: 605/951-0886

SID #223 (SUGAR CREEK)  
MR. JOHN FULLENKAMP  
FULLENKAMP DOYLE & JOBEUN  
11440 WEST CENTER ROAD  
OMAHA, NE 68144

Invoice number 116836  
Date 08/24/2016

Project 1625-102 SID #223 (SUGAR CREEK)  
PARK IMPROVEMENTS

Professional Services from June 9, 2016 through August 21, 2016

Description	Current Billed
Construction Staking	0.00
Topographic Survey	0.00
Engineering Services	9,450.88
Preparation of Plans and Specifications - 100% Due (see other side for detail)	\$8,698.68
Construction Observation - walkthrough and punch list.	752.00
Geotechnical Exploration	0.00
<b>Total</b>	<b>9,450.88</b>

Invoice total 9,450.88

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
116836	08/24/2016	9,450.68	9,450.68				
	Total	9,450.68	9,450.68	0.00	0.00	0.00	0.00

Terms Net 30 Days. A Finance Charge of 1 1/2% Per Month (18% per Annum) Will Be Charged on Past Due Accounts. Also Liable for all Legal and Collection Fees. Invoices not paid within 90 days of the invoice date will be subject to possible lien filings.

**Kuehl Capital Corporation**

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

**Invoice**

Date	Invoice #
7/28/2016	1632

**Bill To:**

SID #223 of Sarpy County Nebraska  
c/o Fullenkamp, Doyle and Jobeun  
Attn: Mr. John Fullenkamp  
11440 West Center Road, Ste. C  
Omaha, NE 68144-4421

Description	Amount
Financial Advisor/Fiscal Agent Services for Fiscal Year 2016-2017 Annual Flat Fee per Contract	9,000.00
If the District is not on a Cash Basis in the Bond Fund, this must be Paid through the General Fund	
<b>Total</b>	<b>\$9,000.00</b>
<b>Payments/Credits</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$9,000.00</b>

Karen Kula

---

**From:** Laurie Webb [lwebb@kuehlcapital.com]  
**Sent:** Thursday, August 25, 2016 12:43 PM  
**To:** John Fullenkamp  
**Cc:** Karen Kula; Rob Wood  
**Subject:** S-223  
**Attachments:** S-223-signed.pdf

Dear John,

In response to the Municipal Securities Rulemaking Board's enactment of Rule G-42 (Duties of Non-Solicitor Municipal Advisors), attached is a disclosure letter as required under the terms of the contract between the District and Kuehl Capital Corporation. This letter in no way changes the terms of the District's contract with Kuehl Capital. It merely provides additional clarity of our relationship as regulations change and evolve.

If you have any questions, please do not hesitate to contact me.

Upon receipt of this email and the attached letter, please respond acknowledging receipt so that we can provide documentation to our regulators that we have made these required disclosures.

Rob

**Laurie Webb**

**Kuehl Capital Corporation**

14747 California St. | Ste. 1 | Omaha, NE 68154

402-359-1414

## DISCLOSURE LETTER FOR EXISTING MUNICIPAL ADVISOR AGREEMENTS

This Amendment is provided under new MSRB Rule G-42 in connection with our current engagement as municipal advisor under the Contract for Financial Advisor/Fiscal Agent Services, dated 2/8/2013 (the “**Agreement**”) between Kuehl Capital Corporation (“**Municipal Advisor**”) and **Sanitary and Improvement District No. 223 of Sarpy County, Nebraska** (the “**Client**”). This letter will serve as written documentation required under MSRB Rule G-42 of certain specific terms, disclosures and other items of information relating to our municipal advisory relationship as of the date this letter is signed by Municipal Advisor.

### 1. Scope of Services

- a. *Limitations on Scope of Services.* The Scope of Services set forth in Exhibit A to the Agreement (the “**Scope of Services**”) is subject to such limitations as may be provided in the Agreement.
- b. *IRMA Status.* If Client has designated Municipal Advisor as its independent registered municipal advisor (“**IRMA**”) for purposes of SEC Rule 15Ba1-1(d)(3)(vi) (the “**IRMA exemption**”), the Scope of Services is not deemed to be expanded to include all actual or potential issuances of municipal securities or municipal financial products merely because Municipal Advisor, as IRMA, reviews a third-party recommendation relating to a particular actual or potential issuance of municipal securities or municipal financial product not otherwise considered within the Scope of Services. Municipal Advisor is not responsible for verifying that it is independent (within the meaning of the IRMA exemption as interpreted by the SEC) from another party wishing to rely on the exemption from the definition of municipal advisor afforded under the IRMA exemption. Municipal Advisor requests that Client provide to it, for review, any written representation of Client contemplated under SEC Rule 15Ba1-1(d)(3)(vi)(B) that references Municipal Advisor, its personnel and its role as IRMA. In addition, Municipal Advisor requests that Client not represent, publicly or to any specific person, that Municipal Advisor is Client’s IRMA with respect to any aspect of municipal financial products or the issuance of municipal securities, or with respect to any specific municipal financial product or any specific issuance of municipal securities, outside the Scope of Services without first discussing such representation with Municipal Advisor.

2. Municipal Advisor’s Regulatory Duties When Servicing Client. MSRB Rule G-42 requires that Municipal Advisor make a reasonable inquiry as to the facts that are relevant to Client’s determination whether to proceed with a course of action or that form the basis for any advice provided by Municipal Advisor to Client. The rule also requires that Municipal Advisor undertake a reasonable investigation to determine that it is not basing any recommendation on materially inaccurate or incomplete information. Municipal Advisor is also required under the rule to use reasonable diligence to know the essential facts about Client and the authority of each person acting on Client’s behalf.

Accordingly, Municipal Advisor will seek Client’s assistance and cooperation, and the assistance and cooperation of Client’s agents, with the carrying out by Municipal Advisor of these regulatory duties, including providing to Municipal Advisor accurate and complete information and reasonable access to relevant documents, other information and personnel needed to fulfill such duties. In addition, to the extent Client seeks to have Municipal Advisor provide advice with regard to any recommendation made by a third party, Municipal Advisor requests that Client provide to Municipal Advisor written direction to do so as well as any information it has received from such third party relating to its recommendation.

3. **Term.** The term of Municipal Advisor's engagement as municipal advisor and the terms on which the engagement may be terminated are as provided in the Agreement.

4. **Compensation.** The form and basis of compensation for Municipal Advisor's services as municipal advisor are as provided in the Agreement.

5. **Required Disclosures.** MSRB Rule G-42 requires that Municipal Advisor provide you with the following disclosures of material conflicts of interest and of information regarding certain legal events and disciplinary history.

a. *Disclosures of Conflicts of Interest.* MSRB Rule G-42 requires that municipal advisors provide to their clients disclosures relating to any actual or potential material conflicts of interest, including certain categories of potential conflicts of interest identified in Rule G-42, if applicable. If no such material conflicts of interest are known to exist based on the exercise of reasonable diligence by the municipal advisor, municipal advisors are required to provide a written statement to that effect. Accordingly, Municipal Advisor makes the following disclosures with respect to material conflicts of interest in connection with the Scope of Services under the Agreement, together with explanations of how Municipal Advisor addresses or intends to manage or mitigate each conflict.

b. *Mitigating Facts.* To that end, with respect to all of the conflicts disclosed below, Municipal Advisor mitigates such conflicts through its adherence to its fiduciary duty to Client, which includes a duty of loyalty to Client in performing all municipal advisory activities for Client. This duty of loyalty obligates Municipal Advisor to deal honestly and with the utmost good faith with Client and to act in Client's best interests without regard to Municipal Advisor's financial or other interests. In addition, the success and profitability of Municipal Advisor is not dependent on maximizing short-term revenue generated from individualized recommendations to its clients but instead is dependent on long-term profitability built on a foundation of integrity, quality of service and strict adherence to its fiduciary duty. Furthermore, Municipal Advisor's municipal advisory supervisory structure, leveraging our long-standing and comprehensive broker-dealer supervisory processes and practices, provides strong safeguards against individual representatives of Municipal Advisor potentially departing from their regulatory duties due to personal interests.

c. *Disclosure of Conflicts Specific to Client.*

i. **Compensation-Based Conflicts.** A portion of the fees due under the Agreement will be based on the size of the Issue and the payment of such fees shall be contingent upon the delivery of the Issue. While this form of compensation is customary in the municipal securities market, this may present a conflict because it could create an incentive for Municipal Advisor to recommend unnecessary financings or financings that are disadvantageous to Client, or to advise Client to increase the size of the Issue. This conflict of interest is mitigated by the general mitigations described above in subsection (b). Additionally, a portion of the fees due under the Agreement are in a fixed amount established at the outset of the Agreement. The amount is usually based upon an analysis by Client and Municipal Advisor of, among other things, the expected duration and complexity of the transaction and the Scope of Services to be performed by Municipal Advisor. This form of compensation presents a potential conflict of interest because, if the transaction requires more work than originally contemplated, Municipal Advisor

may suffer a loss. Thus, Municipal Advisor may recommend less time-consuming alternatives, or fail to do a thorough analysis of alternatives. This conflict of interest is mitigated by the general mitigations described above in subsection (b).

ii. Other Municipal Advisor or Underwriting Relationships. Municipal Advisor serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of Client. For example, Municipal Advisor serves as municipal advisor to other municipal advisory clients and, in such cases, owes a regulatory duty to such other clients just as it does to Client under the Agreement. These other clients may, from time to time and depending on the specific circumstances, have competing interests, such as accessing the new issue market with the most advantageous timing and with limited competition at the time of the offering. In acting in the interests of its various clients, Municipal Advisor could potentially face a conflict of interest arising from these competing client interests. None of these other engagements or relationships would impair Municipal Advisor's ability to fulfill its regulatory duties to Client. This conflict of interest is mitigated by the general mitigations described above in subsection (b).

iii. Related Disclosure Relevant to Client. While we do not believe that the following create(s) a conflict of interest on the part of Municipal Advisor, we note that Municipal Advisor has possibly made a contribution to a charitable organization at the request of personnel of Client or an associated person of the Municipal Advisor (or a family member of the Municipal Advisor) might serve as an officer, employee or official of Client. Client may wish to consider any impact such circumstances may have on how it conducts its activities with Municipal Advisor under the Agreement.

d. *Disclosures of Information Regarding Legal Events and Disciplinary History.* MSRB Rule G-42 requires that municipal advisors provide to their clients certain disclosures of legal or disciplinary events material to its client's evaluation of the municipal advisor or the integrity of the municipal advisor's management or advisory personnel. Accordingly, Municipal Advisor sets out below required disclosures and related information in connection with such disclosures.

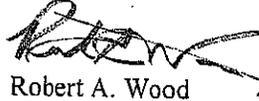
i. Material Legal or Disciplinary Event. There are no legal or disciplinary events that are material to Client's evaluation of Municipal Advisor or the integrity of Municipal Advisor's management or advisory personnel disclosed, or that should be disclosed, on any Form MA or Form MA-I filed with the SEC.

ii. How to Access Form MA and Form MA-I Filings. Municipal Advisor's most recent Form MA and each most recent Form MA-I filed with the SEC are available on the SEC's EDGAR system at <http://www.sec.gov/cgi-bin/browse-edgar?action=getcompany&CIK=0000935377>. The SEC permits certain items of information required on Form MA or MA-I to be provided by reference to such required information already filed by Municipal Advisor in its capacity as a broker-dealer on Form BD or Form U4 or as an investment adviser on Form ADV, as applicable. Information provided by Municipal Advisor on Form BD or Form U4 is publicly accessible through reports generated by BrokerCheck at <http://brokercheck.finra.org>, and Municipal Advisor's most recent Form ADV is publicly accessible at the Investment Adviser Public Disclosure website at

<http://www.adviserinfo.sec.gov>. For purposes of accessing such BrokerCheck reports or Form ADV, Municipal Advisor's CRD number is 37789.

- iii. Most Recent Change in Legal or Disciplinary Event Disclosure. Municipal Advisor has not made any material legal or disciplinary event disclosures on Form MA or any Form MA-I filed with the SEC.

KUEHL CAPITAL CORPORATION



Robert A. Wood  
Managing Director

## AGENDA

Sanitary and Improvement District No. 223 of Sarpy County, Nebraska; Meeting to be held August 31, 2016

1. Present budget, vote on and approve same.
2. Conduct Special Public Hearing to set Tax Request at a different amount than the prior year.
3. Vote on and approve Resolution of Necessity for the construction of 2016 Paving Repairs, being the same Resolution adopted in form at the meeting of the Board of Trustees held on July 25, 2016.
4. Vote on and award contract for 2016 Paving Repairs to the lowest bidder.
5. Present statements, vote on and approve payment from the General Fund Account of the District for the following:

a) Omaha Public Power District for street lighting (Account No. 1628147899).	\$ 7,025.97
b) Metropolitan Utilities District for water charges (Account No. 112000322038).	1,000.00
c) Thompson, Dreessen & Dorner, Inc. for engineering services. #116835 - \$6,985.97 #116837 - 1,442.20	8,428.17
d) Montemarano Landscapes, Inc. for park maintenance (#25888 less \$720 overpayment).	4,635.00
e) Millard Sprinkler for maintenance (#71482).	804.80
f) Fullenkamp, Doyle & Jobeun for legal services.	17,145.63
g) Awerkamp, Goodnight, Schwaller & Nelson, P.C. for accounting.	1,570.00
<b>Total Issued:</b>	<b>\$40,609.57</b>

5. Present statements for payment from the Construction Fund Account of the District for the following:

a) Dostals Construction, Inc. for Pay Estimate No. 5 and final of Sugar Creek Park Improvements.	18,979.62
b) Thompson, Dreessen & Dorner, Inc. for engineering services in connection with Park Improvements (#116836).	9,450.68
b) Kuehl Capital Corporation for Financial Advisor/ Fiscal Agent Services (#1632).	9,000.00

6. Present Disclosure Letter for Existing Municipal Advisor Agreement from Kuehl Capital Corporation.