

CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 224 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.

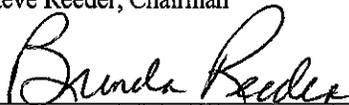
5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the 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 9th of September, 2014.



Steve Reeder, Chairman



Brenda Reeder, Clerk

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 224 OF SARPY COUNTY, NEBRASKA HELD AT 11:00 A.M. ON SEPTEMBER 9, 2014 AT 11440 WEST CENTER ROAD, OMAHA, NEBRASKA

The meeting of the Board of Trustees of Sanitary and Improvement District No. 224 of Sarpy County, Nebraska was convened in open and public session at 11:00 a.m. on September 9, 2014 at 11440 West Center Road, Omaha, Nebraska.

Present at the meeting were Trustees Steven G. Reeder, Penny Rosso and Brenda K. Reeder. Also present was Larry A. Jobeun, attorney for the District and Mark Duren of Lutz & Company, accountants for the District, via teleconference. Trustee Thompson was absent.

Notice of the meeting was given in advance thereof by publication in The Papillion Times on September 3, 2014 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 then publicly stated to all those 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 Papillion Times on September 5, 2014, a copy of the Proof of Publication being attached to these minutes. The Chairman further advised that the budget, as proposed, provides for a total Property Tax Request of \$0.980000 (\$204,264.86), and is different from the Property Tax Request for the prior year and that in order to set the Property Tax Request at a different amount than the prior year it will be necessary for the Board to conduct a Special Public

Hearing. The Chairman then advised that Notice of a Special Public Hearing had been published for such purpose. Following a full discussion and review of the budget being proposed, a motion was duly made, seconded and upon a roll call vote of "aye" by the Trustees, the Board unanimously adopted the budget as proposed. The following resolutions were then unanimously adopted:

BE IT RESOLVED that:

WHEREAS, a Nebraska Revised Statute 77-1601.02 provides that the Property Tax Request for the prior year shall be the Property Tax Request for the current year for the purposes of the levy set by the County Board of Equalization unless the Governing Body of the District passes by majority vote a resolution or ordinance setting the Tax Request at a different amount; and

WHEREAS, a Special Public Hearing was held as required by law to hear and consider comments concerning the Property Tax Request; and

WHEREAS, it is in the best interests of the District that the Property Tax Request for the current year be a different amount than the Property Tax Request for the prior year.

NOW, THEREFORE, the Governing Body of Sanitary and Improvement District No. 224 of Sarpy County, Nebraska by a majority vote resolves that:

1. The 2014/2015 Property Tax Request be set as follows:

Bond Fund	\$172,999.83	0.830000
General Fund	\$ 31,265.03	0.150000
Total	\$204,264.83	0.980000

2. A copy of this Resolution shall be certified and forwarded to the County Clerk on or before September 20, 2014.

The Clerk was then directed to attach a copy of the budget documents to these minutes.

The Clerk then presented the Municipalities Continuing Disclosure Cooperation Initiative memorandum, as prepared and submitted by Kutak Rock, LLP. The same was discussed. The Clerk was then directed to attach a copy of the same to these minutes and by this reference is incorporated herein.

The Chairman then presented the following statements for payment from the General Fund

Account of the District:

a.)	Omaha Public Power District for electrical service relating to account no. 31199455828.	\$2,104.86
b.)	Omaha Public Power District for electrical service relating to account no. 5689895858.	\$ 441.36
c.)	Omaha Public Power District for electrical service relating to account no. 1476087225.	\$ 60.63
d.)	Fullenkamp, Doyle & Jobeun for legal services and expenses of the District – 2014.	\$7,913.16
e.)	Chastain-Otis, Inc. for umbrella and liability policy renewals and Workman’s Comp (#25478).	\$3,043.00
f.)	Black Hills Energy for natural gas service (No. 4263 6767 94).	\$ 104.94
g.)	Lutz & Company, PC for preparation of the annual budget documents and progress bill (No. 167547).	\$2,250.00

The Chairman then presented the following statements for payment from the Construction

Fund Account of the District:

a.)	Bankers Trust Company for disclosure fee on Construction Fund warrants (annual) No. 13463.	\$ 250.00
b.)	Great Western Bank for paying agent and registrar fees on Series 2008 bonds.	\$1,250.00

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

BE IT RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 224 of Sarpy County, Nebraska that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrant Nos. 1408 through 1417, inclusive, of the District, dated the date of this meeting, to the following payees, for the following services and in the following amounts, Warrants No. 1408 through 1415 to be payable from the General Fund Account of the District and to be redeemed no later than three (3) years from the date

hereof being September 9, 2017, and Warrants No. 1364 and 1365 to be payable from the Construction Fund Account of the District (interest payable on May 1) and to be redeemed no later than five (5) years of the date hereof being September 9, 2019, 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. 1407 for \$2,104.86 made payable to OPPD for electrical service.
- b) Warrant No. 1408 for \$441.36 made payable to OPPD for electrical service and street lighting.
- c) Warrant No. 1409 for \$60.63 made payable to OPPD for electrical service to main entrance street lamp.
- d) Warrant No. 1410 and 1411 for \$3,000.00 each, and Warrant No. 1412 for \$1,913.16, all made payable to Fullenkamp, Doyle & Jobeun for legal services and expenses – 2014.
- e) Warrant No. 1413 in the amount of \$3,043.00 made payable to Chastain-Otis, Inc. for renewals of various policies of the District.
- f) Warrant No. 1414 in the amount of \$104.94 made payable to Black Hills Energy for natural gas service.
- g) Warrant No. 1415 in the amount of \$2,250.00 made payable to Lutz & Company, P.C. for accounting services.
- h) Warrant No. 1416 for \$250.00 made payable to Bankers Trust Company for annual disclosure fees on Construction Fund warrants.
- i) Warrant No. 1417 in the amount of \$1,250.00 made payable to Great Western Bank for paying agent and registrar fees on bonds.
- j) Warrant No. 1418 for \$90.02 and Warrant No. 1419 in the amount of \$31,479.74, both made payable to National Financial Services, LLC for reissue of CF warrant from April, 2014.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 224 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. 224 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 \$5,000,000 during the calendar year in which the above Warrants are to be issued.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 224 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 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 less 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 exceptions 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 Sections 1.148-2 (b) (2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended, and under the Internal Revenue Code of 1986.

The letter from Ameritas Investment Corp, dated June 19, 2014, was then presented regarding the reissuance of Warrant No. 1406 into two separate warrants in the amounts of \$90.02 and \$31,479.74, respectively. It was then stated that Warrant No. 1406 should be cancelled and stricken from the records of the District with the Sarpy County Treasurer. Then, upon a motion duly made, seconded and upon a roll call vote of "aye" by the Trustees, the following resolution was adopted:

RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 224 of Sarpy County, Nebraska that the Chairman and Clerk be and they hereby are authorized and directed to cancel Warrant No. 1406 of the District, issued of the District's Construction

Fund Account, said warrant having been requested by the District's fiscal agent to be reissued in the amounts of \$90.02 and \$31,479.74.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 224 of Sarpy County, Nebraska that the Chairman and Clerk are further authorized to advise the Sarpy County Treasurer of the cancellation of said warrants and request that the warrants be stricken from the records of the District.

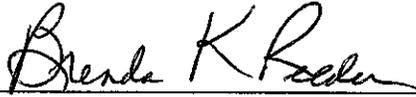
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**MINUTES SIGNATURE PAGE FOR THE MEETING OF SANITARY
AND IMPROVEMENT DISTRICT NO. 224 OF SARPY COUNTY,
NEBRASKA, HELD ON SEPTEMBER 9, 2014 – BUDGET MEETING**

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



Steven Reeder, Chairman



Brenda K. Reeder, Clerk

**ACKNOWLEDGMENT OF RECEIPT OF
NOTICE OF MEETING**

The undersigned Trustees of Sanitary and Improvement District No. 224 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 11:00 AM on September 9, 2014 at Fullenkamp, Doyle & Jobeun; 11440 West Center Road; Omaha, Nebraska 68144.

Dated: September 9, 2014.

Steven Reeder

Brenda Reeder

**ACKNOWLEDGMENT OF RECEIPT OF
NOTICE OF MEETING**

The undersigned Trustees of Sanitary and Improvement District No. 224 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 11:00 AM on September 9, 2014 at Fullenkamp, Doyle & Jobeun; 11440 West Center Road; Omaha, Nebraska 68144.

Dated: September 9, 2014.

Amy Ekosko

CERTIFICATE

The undersigned being Clerk of Sanitary and Improvement District No. 224 of Sarpy County, Nebraska hereby certifies that Notice of a Meeting of the Board of Trustees of said District held on September 9, 2014, was mailed 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 Papillion Times on September 3, 2014, 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.



Brenda Reeder, Clerk

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

SID # 224

TO THE COUNTY BOARD AND COUNTY CLERK OF
Sarpy County

This budget is for the Period JULY 1, 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.Haeflner@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.

\$	31,265.03	Property Taxes for Non-Bonds
\$	172,999.83	Principal and Interest on Bonds
\$	204,264.86	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2014

\$	2,775,000.00	Principal
\$	595,920.00	Interest
\$	3,370,920.00	Total Bonded Indebtedness

Total Certified Valuation (All Counties)
(Certification of Valuation(s) from County Assessor *MUST* be attached)

\$ 20,843,353

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.

YES NO
(If YES, Board Minutes **MUST** be Attached)

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

SID is Less Than 5 Years Old

YES, SID is Less than 5 Years Old; Therefore, LC-3 and Levy Limit **DO NOT APPLY**
 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, 2013 through June 30, 2014?

YES NO
If YES, Please submit Interlocal Agreement Report by December 31, 2014.

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?

YES NO
If YES, Please submit Trade Name Report by December 31, 2014.

CLERK/BOARD MEMBER:

Signature: 

Printed Name: Brenda Reeder

Mailing Address: 11440 West Center Road
City, Zip: Omaha, 68114

Phone Number: 402-334-0700

E-Mail Address: _____

Sanitary and Improvement District # 224
 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 _____, 2014, 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
2012-2013 Actual Disbursements & Transfers	\$ 279,977.00
2013-2014 Actual Disbursements & Transfers	\$ 292,838.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 346,880.00
2014-2015 Necessary Cash Reserve	\$ 324,754.00
2014-2015 Total Resources Available	\$ 671,634.00
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 204,264.86
Unused Budget Authority Created For Next Year	\$ 119,507.90

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 31,265.03
Personal and Real Property Tax Required for Bonds	\$ 172,999.83

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 _____, 2014, 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.

2013-2014 Property Tax Request	\$ 189,227.89
2013 Tax Rate	0.930000
Property Tax Rate (2013-2014 Request/2014 Valuation)	0.907857
2014-2015 Proposed Property Tax Request	\$ 204,264.86
Proposed 2014 Tax Rate	0.980000

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**SANITARY AND IMPROVEMENT DISTRICT NO. 224
OF SARPY COUNTY, NEBRASKA
CERTIFICATION OF BOARD MINUTES AND PROPERTY TAX REQUEST**

STATE OF NEBRASKA)
) ss
COUNTY OF SARPY)

The undersigned Clerk does hereby certify that the following is a true and correct copy of the Minutes of the Meeting of the Board of Trustees of said District concerning the adoption of the proposed Budget of the District and certification of the Property Tax Request.

The Chairman then presented the proposed Budget of the District and advised that the Budget Summary had been published in The Papillion Times, a legal newspaper of Sarpy County, Nebraska on September 3, 2014, a copy of the Proof of Publication being attached to these Minutes. The Chairman then called the Board's attention to the proposed Budget and advised that the proposed Property Tax Request is as follows:

Bond Fund	\$172,999.83	0.830000
General Fund	\$ 31,265.03	0.150000
Total	\$204,264.83	0.980000

The Chairman then advised that the Property Tax Request is a different amount than the Property Tax Request for the prior year and that it would be necessary for the Board of Trustees to conduct a Special Public Hearing to hear and consider comments concerning such Property Tax Request. The Chairman further advised that Notice of a Special Public Hearing had been published for such purpose. A discussion was then had concerning the proposed Budget and setting the Property Tax Request at a different amount than the prior year, whereupon, a motion was duly made, seconded and the following Resolutions unanimously adopted:

BE IT RESOLVED, that

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Property Tax Request for the prior year shall be the Property Tax Request for the current year for the purposes of the levy set by the County Board of Equalization unless the Governing Body of the District passes by a majority vote a Resolution or Ordinance setting the Tax Request at a different amount; and

WHEREAS, it is in the best interest of the District that the Property Tax Request for the current year be a different amount than the Property Tax Request for the prior year.

NOW, THEREFORE, the Governing Body of Sanitary and Improvement District No. 224 of Sarpy County, Nebraska by a majority vote resolves that:

1. The 2014/15 Property Tax Request be set as follows:

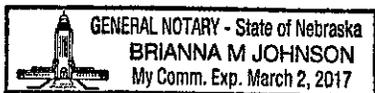
Bond Fund	\$172,999.83	0.830000
General Fund	\$ 31,265.03	0.150000
Total	\$204,264.83	0.980000

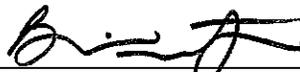
2. A copy of this Resolution shall be certified and forwarded to the County Clerk on or before September 20, 2014.



Brenda Reeder, Clerk

SUBSCRIBED AND SWORN TO before me on this 9th day of September, 2014.





Notary Public

**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)

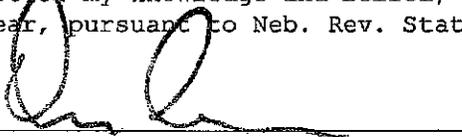
EO : SID 224

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 224	MISC-DISTRICT	435,096	20,843,353

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

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



signature of county assessor)

8-14-14

date)

CC: County Clerk, Sarpy County

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

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2014

SID # 224 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	\$ 436,657.00	\$ 411,531.00	\$ 371,547.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 436,657.00	\$ 411,531.00	\$ 371,547.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 185,511.00	\$ 177,341.00	\$ 198,137.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 334.00	\$ 723.00	\$ 700.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 4,800.00	\$ 4,569.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 64,206.00	\$ 70,221.00	\$ 101,250.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 691,508.00	\$ 664,385.00	\$ 671,634.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 30,909.00	\$ 34,327.00	\$ 59,250.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 185,524.00	\$ 188,680.00	\$ 186,630.00
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	\$ 63,544.00	\$ 69,831.00	\$ 101,000.00
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 279,977.00	\$ 292,838.00	\$ 346,880.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 411,531.00	\$ 371,547.00	\$ 324,754.00
31	Cash Reserve Percentage		94%	
PROPERTY TAX RECAP		Tax from Line 6 County Treasurer's Commission at 2% of Line 6 Delinquent Tax Allowance Total Property Tax Requirement		
		\$	\$	\$ 198,137.00
		\$	\$	\$ 3,962.74
		\$	\$	\$ 2,165.12
		\$	\$	\$ 204,264.86

SID # 224 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	\$ 31,265.03
Bond Fund	\$ 172,999.83
Total Tax Request	** \$ 204,264.86

** 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: _____

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason: _____

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason: _____

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
Steven Reeder
<i>(Name of Board Chairperson)</i>
11440 West Center Road
<i>(Mailing Address)</i>
Omaha, 68144
<i>(City & Zip Code)</i>
402-334-0700
<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.*

<input type="checkbox"/> Board Chairperson
<input checked="" type="checkbox"/> Preparer
<input type="checkbox"/> Other Contact

PREPARER
Mark F. Duren
<i>(Name and Title)</i>
Lutz & Company, P.C.
<i>(Firm Name)</i>
13616 California Street, Suite 300
<i>(Mailing Address)</i>
Omaha, 68154
<i>(City & Zip Code)</i>
(402) 496-8800
<i>(Telephone Number)</i>
mduren@lutz.us
<i>(E-Mail Address)</i>

OTHER CONTACT
Larry Jobeun - Attorney for the District
<i>(Name and Title)</i>
Fullenkamp, Doyle & Jobeun
<i>(Firm Name)</i>
11440 West Center Road
<i>(Mailing Address)</i>
Omaha, 68144
<i>(City & Zip Code)</i>
402-334-0700
<i>(Telephone Number)</i>
<i>(E-Mail Address)</i>

SID # 224 in Sarpy County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	204,264.86
Motor Vehicle Pro-Rate	(2)	\$	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 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 (<u>Cannot</u> be a Negative Number)	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	204,964.86
-----------------------------------	------------	-----------	-------------------

LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)			(10)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)			
Agrees to Line (7).	(11)	\$	-
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	172,999.83
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)	\$	172,999.83
---------------------------------	-------------	-----------	-------------------

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>		\$	31,965.03
---	--	----	-----------

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

SID # 224 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>3,694.46</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>151,472.93</u> (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	<u>31,965.03</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>119,507.90</u> (10)

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

**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 # 224 in Sarpy County

Total 2014-2015 Personal and Real Property Tax Request		\$ <u>204,264.86</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 July 1, 1998	(_____) (B)	
Bonded Indebtedness	(\$ <u>172,999.83</u>) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(\$ <u>172,999.83</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>31,265.03</u> (3)
2014 Valuation (Per the County Assessor)		\$ <u>20,843,353.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.150000</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.

SID #224 of Sarpy County

2013/2014 Valuations - Final 20,347,085

2013/2014 Levy

General Fund 0.001500

Bond Fund 0.007800

Total Levy 0.0093

2013/2014 Estimated Taxes

General Fund 30,520.63

Bond Fund 158,707.26

189,227.89

2014/2015 Valuations - Final 20,843,353

2014/2015 Levy

General Fund 0.001500

Bond Fund 0.008300

Total Levy 0.0098

2014/2015 Estimated Taxes

General Fund 31,265.03

Bond Fund 172,999.83

204,264.86

2014/2015 GROWTH 435,096

2014/2015 GROWTH ALLOCATION 2.14%
LESS: BASE LIMITATION 2.50%
ALLOWABLE GROWTH LESS BASE -0.36%

SID #224 of Sarpy County, Nebraska
Budget Document pg. 2 – Cash Reserve Percentage Explanation

As calculated on page 2 of the budget document, the District's total ending cash balance budgeted for 2014-15 is in excess of 50% of budgeted total expenditures. The District is in compliance with the 50% cash reserve requirements in the general fund. In the bond fund, however, the District has budgeted for the buildup of a cash reserve to be used for future debt service payments as permitted by state statute.

Memo

To: Larry Jobeun and Steven Reeder

From: Mark Duren

Date: 8/28/14

Re: SID 224 Budget

Attached you will find the proposed budget for SID 224 for the year ending June 30, 2015. Points to consider are listed below:

- 1) The total levy budgeted for 2013/14 was \$.93 (\$.15 for the general fund and \$.78 for the bond fund). The total levy budgeted to be levied in 2014/15 is \$.98 (\$.15 for the general fund and \$.83 for the bond fund).
- 2) There are delinquent warrants in the bond fund totaling approximately \$371,000, with another approximately \$65,000 maturing in 2014/15. No bond issuance or warrant payments have been budgeted.
- 3) A detailed breakdown of budgeted 2014/15 expenses versus 2013/14 is included for your review.

SID #224 of Sarpy County
Budget Detail
Fiscal Year 2014/2015

	All Funds		General Fund		Bond Fund		
	Budget 2014/2015	Actual 2013/2014	Budget 2014/2015	Actual 2013/2014	Budget 2014/2015	Actual 2013/2014	Actual 2012/2013
Receipts:							
Property Taxes	198,137	177,341	30,327	29,192	167,810	148,149	149,388
Motor Vehicle Pro-Rate	700	723	100	120	600	603	268
Property Tax Credit	-	4,569	-	737	-	3,832	3,982
Special Assessments	-	-	-	-	-	-	-
Interest on Taxes	-	96	-	16	-	80	196
Interest on Investments	-	-	-	-	-	-	-
Interest on Specials	-	-	-	-	-	-	-
Sewer Connection Fees	-	-	-	-	-	-	-
Collection in District	-	-	-	-	-	-	-
Bonds Issued	-	-	-	-	-	-	-
Warrants Issued	101,250	70,125	59,000	30,779	42,250	39,346	37,016
Transfer In of Surplus	-	-	-	-	-	-	-
Total Receipts	<u>300,087</u>	<u>252,854</u>	<u>89,427</u>	<u>60,844</u>	<u>210,660</u>	<u>192,010</u>	<u>190,850</u>
Disbursements:							
Insurance	3,500	3,052	3,500	3,052	-	-	-
Legal	7,500	7,311	7,500	7,311	-	-	-
Accounting	6,500	6,320	6,500	6,320	-	-	-
Publication	-	-	-	-	-	-	-
Utilities	15,000	13,749	15,000	13,749	-	-	-
Maintenance	25,000	-	25,000	-	-	-	-
Engineering	1,500	346	1,500	346	-	-	-
Title Search Fees	-	-	-	-	-	-	-
Traffic Safety	-	-	-	-	-	-	-
Clerk Fees	-	-	-	-	-	-	-
County Treasurer Fees	-	3,549	-	584	-	2,965	2,992
Fiscal Agent Fees	-	-	-	-	-	-	-
Bond Maintenance Costs	250	-	-	-	250	-	250
Bond Issue Costs	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-
Bond Principal	50,000	50,000	-	-	50,000	50,000	45,000
Bond Interest	136,630	138,680	-	-	136,630	138,680	140,524
Warrant Principal	59,000	30,485	59,000	30,485	-	-	-
Warrant Interest	42,000	39,346	-	-	42,000	39,346	36,766
Transfer Out of Surplus	-	-	-	-	-	-	-
Total Disbursements	<u>346,880</u>	<u>292,838</u>	<u>118,000</u>	<u>61,847</u>	<u>228,880</u>	<u>230,991</u>	<u>225,532</u>
Excess of Receipts over Disbursements	<u>(46,793)</u>	<u>(39,984)</u>	<u>(28,573)</u>	<u>(1,003)</u>	<u>(18,220)</u>	<u>(38,981)</u>	<u>(34,682)</u>
Beg Cash & Investments			78,903	79,906	292,644	331,625	366,307
End Cash & Investments			<u>50,330</u>	<u>78,903</u>	<u>274,424</u>	<u>292,644</u>	<u>331,625</u>

SID #224 of Sarpy County
TAX LEVY ANALYSIS

Tax Levy per Lutz Calculation

VALUATION		\$20,843,353.00	
			<u>97%</u>
General	0.0015	\$31,265.03	\$30,327.08
Bond	<u>0.0083</u>	<u>\$172,999.83</u>	<u>\$167,809.96</u>
Total	0.0098	\$204,264.86	\$198,137.03

2014-2015 GENERAL BUDGET FORM WORKSHEET

Line No.	2014-2015 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	\$ 78,903.00	\$ 292,644.00			\$ 371,547.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 78,903.00	\$ 292,644.00	\$ -		\$ 371,547.00
6	Personal and Real Property Taxes	\$ 30,327.00	\$ 167,810.00			\$ 198,137.00
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 100.00	\$ 600.00			\$ 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	\$ 59,000.00	\$ 42,250.00			\$ 101,250.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ 168,330.00	\$ 503,304.00	\$ -		\$ 671,634.00
17	Total Resources Available (Lines 5 to 14)	\$ 59,000.00	\$ 250.00			\$ 59,250.00
18	Disbursements & Transfers:					\$ -
19	Operating Expenses	\$ 59,000.00	\$ 250.00			\$ 59,250.00
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 186,630.00			\$ 186,630.00
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	\$ 59,000.00	\$ 42,000.00			\$ 101,000.00
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 118,000.00	\$ 228,880.00	\$ -		\$ 346,880.00
30	Cash Reserve (Line 17 - Line 29)	\$ 50,330.00	\$ 274,424.00	\$ -		\$ 324,754.00
PROPERTY TAX RECAP						
	Tax from Line 6	\$ 30,327.00	\$ 167,810.00	\$ -		\$ 198,137.00
	County Treasurer's Commission at 2 % of Line 6	\$ 606.54	\$ 3,356.20	\$ -		\$ 3,962.74
	Delinquent Tax Allowance	\$ 331.49	\$ 1,833.63			\$ 2,165.12
	Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 31,265.03	\$ 172,999.83	\$ -		\$ 204,264.86

2014-2015 GENERAL BUDGET FORM WORKSHEET

Line No.	2013-2014 ACTUAL	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	\$ 79,906.00	\$ 331,625.00			\$ 411,531.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 79,906.00	\$ 331,625.00	\$ -		\$ 411,531.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 29,192.00	\$ 148,149.00			\$ 177,341.00
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 120.00	\$ 603.00			\$ 723.00
9	State Receipts: State Aid					
10	State Receipts: Other					\$ -
11	State Receipts: Property Tax Credit	\$ 737.00	\$ 3,832.00			\$ 4,569.00
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 30,795.00	\$ 39,426.00			\$ 70,221.00
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 140,750.00	\$ 523,635.00	\$ -		\$ 664,385.00
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 31,362.00	\$ 2,965.00			\$ 34,327.00
20	Capital Improvements (Real Property/Improvements)		\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 188,680.00			\$ 188,680.00
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	\$ 30,485.00	\$ 39,346.00			\$ 69,831.00
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees		\$ -			\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 61,847.00	\$ 230,991.00	\$ -		\$ 292,838.00
30	Balance Forward (Line 17 - Line 29)	\$ 78,903.00	\$ 292,644.00	\$ -		\$ 371,547.00

2014-2015 GENERAL BUDGET FORM WORKSHEET

Line No.	2012-2013 ACTUAL	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	\$ 70,350.00	\$ 366,307.00			\$ 436,657.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 70,350.00	\$ 366,307.00	\$ -		\$ 436,657.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 36,123.00	\$ 149,388.00			\$ 185,511.00
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 66.00	\$ 268.00			\$ 334.00
9	State Receipts: State Aid					
10	State Receipts: Other					\$ -
11	State Receipts: Property Tax Credit	\$ 818.00	\$ 3,982.00			\$ 4,800.00
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 26,994.00	\$ 37,212.00			\$ 64,206.00
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 134,351.00	\$ 557,157.00	\$ -		\$ 691,508.00
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 27,667.00	\$ 3,242.00			\$ 30,909.00
20	Capital Improvements (Real Property/Improvements)		\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 185,524.00			\$ 185,524.00
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	\$ 26,778.00	\$ 36,766.00			\$ 63,544.00
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees	\$ -				\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 54,445.00	\$ 225,532.00	\$ -		\$ 279,977.00
30	Balance Forward (Line 17 - Line 29)	\$ 79,906.00	\$ 331,625.00	\$ -		\$ 411,531.00

WHAT IS MCDC?

- MCDC stands for: “Municipalities Continuing Disclosure Cooperation Initiative”.
- Announced by the Securities and Exchange Commission (the “SEC”) on March 10, 2014; runs through September 10, 2014 for underwriters and December 1, 2014 for municipal issuers.
- Ostensibly designed to afford favorable treatment terms to municipal issuers (like SIDs) as well as underwriters, who may have violated federal securities laws by misstating in certain official statements and/or offering circulars any instances in the previous five years in which an issuer failed to materially comply with its continuing disclosure undertakings under SEC Rule 15c2-12 (the “Rule”).

WHAT PROBLEM IS ADDRESSED BY MCDC?

- SEC has long been convinced that:
 - issuers are not timely and adequately complying with their continuing disclosure obligations under the Rule; and
 - underwriters are failing to determine whether issuers have complied with such continuing disclosure obligations before underwriting new bond issues for such issuers.
- SEC cannot force an issuer to comply with its undertakings under the Rule, and consequently MCDC does not address any non-compliance by an issuer with its undertakings.
- BUT it can bring an action against an issuer for possibly violating the federal securities law by making a material misstatement, or omitting to include a material statement, in an official statement.

WHAT FRAUD IS ADDRESSED UNDER MCDC?

- The Initiative applies only to certain statements or omissions in an official statement regarding compliance by an issuer with its previous undertakings under the Rule.
- Specifically, the Initiative addresses instances in which an issuer makes a material misstatement, or omits to include a material statement, in an official statement regarding the issuer’s failure during the past 5 years to comply in all material respects with its outstanding continuing disclosure undertakings.
- The Initiative does NOT apply to any other misstatements or omissions in an official statement unrelated to compliance with the Rule.

WHAT IS A MISSTATEMENT? WHAT IS AN OMISSION? AND WHEN IS A MISSTATEMENT OR AN OMISSION MATERIAL?

- A misstatement is any incorrect description of material compliance with an undertaking under the Rule in an offering document.
- An omission is any description of material non-compliance with an undertaking that is not included in an offering document.
- A misstatement or an omission is material for federal securities law purpose if it impacts the market price of bonds.
- Materiality for federal securities law purposes is based on all the particular facts and circumstances. Relevant facts for SIDs in determining the materiality of a misstatement include:
 - Pattern of noncompliance verses one-time failure
 - Availability of any missing data from some other place
 - Timing of compliance failure—if pre EMMA then likely not material and if later non-compliance and then a good track record likely not material
 - Engaging Dissemination Agent a good fact



Account Number	Due Date	Total Amount Due
3119455828	Sep 17, 2014	\$680.78CR

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

Customer Name: SID 224 SARPY
Statement Date: August 28, 2014

Billing Information for service address: 15600 HWY 370 , STLT OMAHA 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	\$639.36	\$3.63	\$678.35
SL66	\$21.89	\$0.17	\$23.27

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

Sales Tax	35.36
Sales Tax	1.21
Total Charges	\$701.62 ^{x3}
Previous Balance	1,382.40CR
Total Amount Due	\$680.78CR

2,104⁸⁶

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

No Payment Due

Account Number	Due Date	Total Amount Due
3119455828	Sep 17, 2014	\$680.78CR

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 224 SARPY COUNTY COMMERCE BUSINESS CENTRE
 %FULLENKAMP, DOYLE & JOBEUN - ATTN:KAREN KUHL
 11440 W CENTER RD
 OMAHA NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995



01311945582880000006807800000070884201409170



Account Number	Due Date	Total Amount Due
3119455828	Sep 17, 2014	\$680.78CR

Customer Name: SID 224 SARPY
Statement Date: August 28, 2014

Billing Information for service address: 15600 HWY 370 , STL T OMAHA 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	37	\$17.28	\$639.36			
SL61					3.63	639.36	\$678.35
SL66	66211	1	\$21.89	\$21.89			
SL66					0.17	21.89	\$23.27



Account Number	Due Date	Total Amount Due
3119455828	Aug 18, 2014	\$1,382.40CR

Customer Name: SID 224 SARPY
Statement Date: July 29, 2014

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

Billing Information for service address: 15600 HWY 370 , STLT OMAHA 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	\$639.36	\$3.48	\$678.20
SL66	\$21.89	\$0.17	\$23.27

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

Sales Tax	35.36
Sales Tax	1.21
Total Charges	\$701.47
Previous Balance	2,083.87CR
Total Amount Due	\$1,382.40CR

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
3119455828	Aug 18, 2014	\$1,382.40CR

No Payment Due

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 224 SARPY COUNTY COMMERCE BUSINESS CENTRE
 %FULLENKAMP, DOYLE & JOBEUN - ATTN:KAREN KUHL
 11440 W CENTER RD
 OMAHA NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995



01311945582880000013824000000141046201408185





Account Number	Due Date	Total Amount Due
3119455828	Aug 18, 2014	\$1,382.40CR

Customer Name: SID 224 SARPY
Statement Date: July 29, 2014

Billing Information for service address: 15600 HWY 370 , STLT OMAHA NE

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

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	Sub-Total Amount per Rate
SL61	61211	37	\$17.28	\$639.36			
SL61					3.48	639.36	\$678.20
SL66	66211	1	\$21.89	\$21.89			
SL66					0.17	21.89	\$23.27



Account Number	Due Date	Total Amount Due
3119455828	Jul 17, 2014	\$2,083.87CR

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

Customer Name: SID 224 SARPY
Statement Date: June 27, 2014

Billing Information for service address: 15600 HWY 370 , STL T OMAHA 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	\$639.36	\$3.04	\$677.73
SL66	\$21.89	\$0.15	\$23.25

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

Sales Tax 35.33
Sales Tax 1.21

Total Charges \$700.98
Previous Balance 2,784.85CR
Total Amount Due \$2,083.87CR

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

No Payment Due

Account Number	Due Date	Total Amount Due
3119455828	Jul 17, 2014	\$2,083.87CR

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 224 SARPY COUNTY COMMERCE BUSINESS CENTRE
%FULLENKAMP, DOYLE & JOBEUN - ATTN:KAREN KUHL
11440 W CENTER RD
OMAHA NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995



01311945582880000020838700000211191201407172



Account Number	Due Date	Total Amount Due
3119455828	Jul 17, 2014	\$2,083.87CR

Customer Name: SID 224 SARPY
Statement Date: June 27, 2014

Billing Information for service address: 15600 HWY 370 , STLT OMAHA NE

Billing Period From 05-29-2014 To 06-27-2014 @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	37	\$17.28	\$639.36			
SL61					3.04	639.36	\$677.73
SL66	66211	1	\$21.89	\$21.89			
SL66					0.15	21.89	\$23.25



Account Number	Due Date	Total Amount Due
3119455828	Jun 18, 2014	\$2,784.85CR

Customer Name: SID 224 SARPY
Statement Date: May 29, 2014

Billing Information for service address: 15600 HWY 370 , STLT OMAHA NE

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

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	Sub-Total Amount per Rate
SL61	61211	37	\$17.28	\$639.36			
SL61					3.35	639.36	\$678.06
SL66	66211	1	\$21.89	\$21.89			
SL66					0.15	21.89	\$23.25



Account Number	Due Date	Total Amount Due
3119455828	May 19, 2014	\$1,402.10

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

Customer Name: SID 224 SARPY
Statement Date: April 29, 2014

Billing Information for service address: 15600 HWY 370 , STLT OMAHA NE

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

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$656.64	\$4.12	\$697.10

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

Sales Tax 36.34
 Total Charges \$697.10
 Previous Balance 705.00
 Total Amount Due \$1,402.10
 Late Payment Charge of \$27.88 applies after due date.

1

Please return this portion with payment

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

Statement Date: April 29, 2014

Account Number	Due Date	Total Amount Due
3119455828	May 19, 2014	\$1,402.10

Late Payment Charge of \$27.88 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 224 SARPY COUNTY COMMERCE BUSINESS CENTRE
 %FULLENKAMP, DOYLE & JOBEUN - ATTN:KAREN KUHL
 11440 W CENTER RD
 OMAHA NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995



01311945582880000014021000000142998201405192



Account Number	Due Date	Total Amount Due
3119455828	May 19, 2014	\$1,402.10

Customer Name: SID 224 SARPY
Statement Date: April 29, 2014

Billing Information for service address: 15600 HWY 370 , STLT OMAHA NE

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

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	Sub-Total Amount per Rate
SL61	61211	38	\$17.28	\$656.64			
SL61					4.12	656.64	\$697.10



Account Number	Due Date	Total Amount Due
5689895858	Sep 17, 2014	\$159.59CR

Customer Name: SID 224 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: 11024 SAPP BROTHERS DR, PUMP OMAHA NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	7-24-14	8-26-14	1729383	107436	108599 Actual	1163	1	kWh	1163

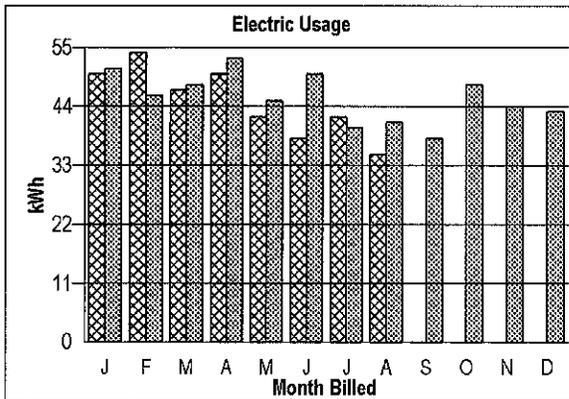
Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2014 ☒	33	1163	35	84	65
2013 ☒	32	1297	40	84	63

Basic Service	13.00
kWh Usage	123.95
Fuel And Purchased Power Adjustment	2.50
Sales Tax	7.67
Total Charges	\$147.12 x3
Previous Balance	306.71CR
Total Amount Due	\$159.59CR

441.36

Your average daily electric cost was: \$4.46



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
5689895858	Sep 17, 2014	\$159.59CR

No Payment Due

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 334-0700

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


 SID 224 SARPY CO
 ATTN: LARRY JOBEUN
 11440 W CENTER RD STE C
 OMAHA NE 68144-4421

PO BOX 3995
 OMAHA NE 68103-0995



01568989585830000001595900000016547201409171



Account Number	Due Date	Total Amount Due
5689895858	Aug 18, 2014	\$306.71CR

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

Customer Name: SID 224 SARPY
Statement Date: July 29, 2014

Billing Information for service address: 11024 SAPP BROTHERS DR, PUMP OMAHA NE

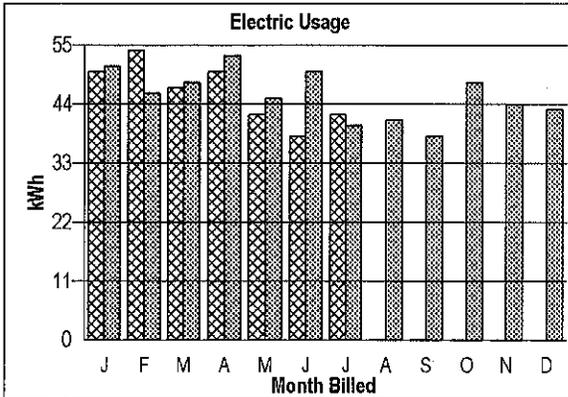
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier	kWh	
General Service Non-Demand	6-25-14	7-24-14	1729383	106205	107436 Actual	1231	1	kWh	1231

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2014 ☒	29	1231	42	83	64
2013 ☐	30	1200	40	88	66

Basic Service	13.00
kWh Usage	130.69
Fuel And Purchased Power Adjustment	2.65
Sales Tax	8.05
Total Charges	\$154.39
Previous Balance	461.10CR
Total Amount Due	\$306.71CR

Your average daily electric cost was: \$5.32



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

No Payment Due

Account Number	Due Date	Total Amount Due
5689895858	Aug 18, 2014	\$306.71CR

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 334-0700

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

|||...|||
SID 224 SARPY CO
ATTN: LARRY JOBEUN
11440 W CENTER RD STE C
OMAHA NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995





Account Number	Due Date	Total Amount Due
5689895858	Jul 17, 2014	\$461.10CR

Customer Name: SID 224 SARPY
Statement Date: June 27, 2014

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

Billing Information for service address: 11024 SAPP BROTHERS DR, PUMP OMAHA NE

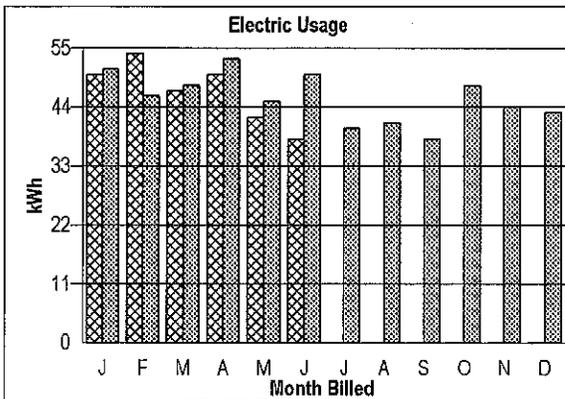
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	5-27-14	6-25-14	1729383	105103	106205 Actual	1102	1	kWh	1102

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2014 ☒	29	1102	38	83	63
2013 ☒	29	1451	50	81	61

Basic Service	13.00
kWh Usage	115.84
Fuel And Purchased Power Adjustment	2.37
Sales Tax	7.22
Total Charges	\$138.43
Previous Balance	599.53CR
Total Amount Due	\$461.10CR

Your average daily electric cost was: \$4.77



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
5689895858	Jul 17, 2014	\$461.10CR

No Payment Due

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 334-0700

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

SID 224 SARPY CO
ATTN: LARRY JOBEUN
11440 W CENTER RD STE C
OMAHA NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995



01568989585830000004611000000046664201407173



Account Number	Due Date	Total Amount Due
5689895858	Jun 18, 2014	\$599.53CR

Customer Name: SID 224 SARPY
Statement Date: May 29, 2014

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

Billing Information for service address: 11024 SAPP BROTHERS DR, PUMP OMAHA NE

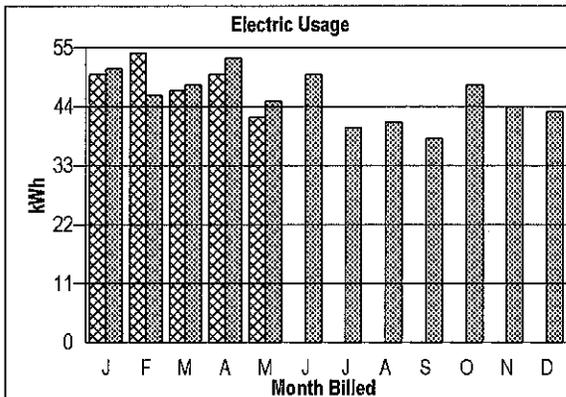
Rate	Billing Period		Meter Number	Meter Reading				Usage
	From	To		Previous	Present	Difference	Multiplier	
General Service Non-Demand	4-25-14	5-27-14	1729383	103763	105103 Actual	1340	1	kWh 1340

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2014 ☒	32	1340	41	72	49
2013 ☒	33	1490	45	72	50

Basic Service	13.00
kWh Usage	125.16
Fuel And Purchased Power Adjustment	2.88
Sales Tax	7.76
Total Charges	\$148.80
Previous Balance	783.17
Payments Received: 05/02/14	1,531.50CR
Total Amount Due	\$599.53CR

Your average daily electric cost was: \$4.65



Please return this portion with payment

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

Statement Date: May 29, 2014

No Payment Due

Account Number	Due Date	Total Amount Due
5689895858	Jun 18, 2014	\$599.53CR

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 334-0700

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

|||...|||
SID 224 SARPY CO
ATTN: LARRY JOBEUN
11440 W CENTER RD STE C
OMAHA NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995





Account Number	Due Date	Total Amount Due
5689895858	May 19, 2014	\$783.17

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

Customer Name: SID 224 SARPY
Statement Date: April 29, 2014

Billing Information for service address: 11024 SAPP BROTHERS DR, PUMP OMAHA NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	3-27-14	4-25-14	1729383	102304	103763 Actual	1459	1	kWh	1459

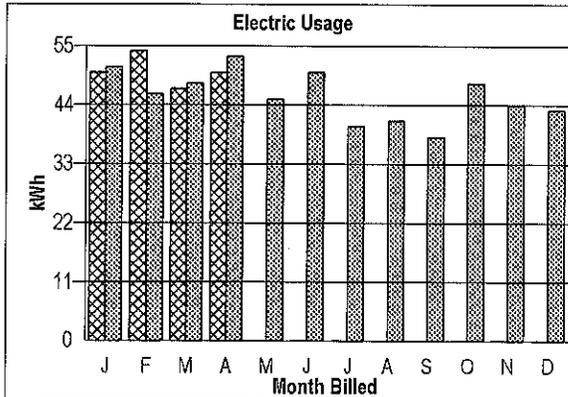
Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2014 ☒	29	1459	50	63	36
2013 ☒	30	1593	53	55	32

Basic Service	13.00
kWh Usage	136.27
Fuel And Purchased Power Adjustment	3.14
Sales Tax	8.38
Total Charges	\$160.79
Previous Balance	622.38
Total Amount Due	\$783.17

Late Payment Charge of \$6.43 applies after due date.

Your average daily electric cost was: \$5.54



1 Please return this portion with payment

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

Statement Date: April 29, 2014

Account Number	Due Date	Total Amount Due
5689895858	May 19, 2014	\$783.17

Late Payment Charge of \$6.43 applies after due date.

Amount Paid

Energy Assistance: Monthly \$1 \$2 \$5 Other \$ _____
One-Time Contribution \$ _____

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 334-0700

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

SID 224 SARPY CO
ATTN: LARRY JOBEUN
11440 W CENTER RD STE C
OMAHA NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995



01568989585830000007831700000078960201405190



Account Number	Due Date	Total Amount Due
1476087225	Jul 17, 2014	\$53.75CR

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

Customer Name: SID 224 SARPY
Statement Date: June 27, 2014

Billing Information for service address: 15255 COOPER ST, LIFT OMAHA NE

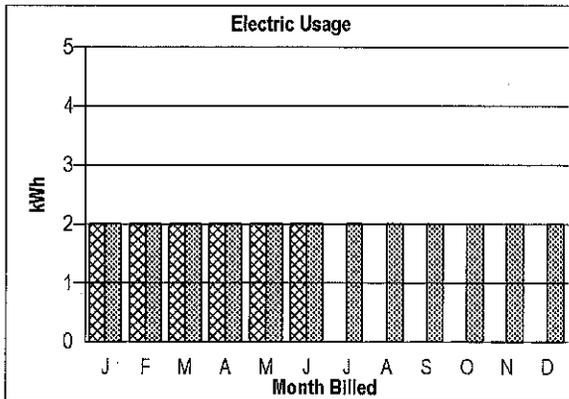
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	5-27-14	6-25-14	7559289	5153	5217 Actual	64	1	kWh	64

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2014 ☒	29	64	2	83	63
2013 ☐	29	62	2	81	61

Basic Service	13.00
kWh Usage	6.77
Fuel And Purchased Power Adjustment	0.14
Sales Tax	1.10
Total Charges	\$21.01
Previous Balance	74.76CR
Total Amount Due	\$53.75CR

Your average daily electric cost was: \$0.72



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

No Payment Due

Account Number	Due Date	Total Amount Due
1476087225	Jul 17, 2014	\$53.75CR

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 334-0700

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


 SID 224 SARPY
 11440 W CENTER RD
 OMAHA NE 68144-4421

PO BOX 3995
 OMAHA NE 68103-0995





Account Number	Due Date	Total Amount Due
1476087225	Jun 18, 2014	\$74.76CR

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

Customer Name: SID 224 SARPY
Statement Date: May 29, 2014

Billing Information for service address: 15255 COOPER ST, LIFT OMAHA NE

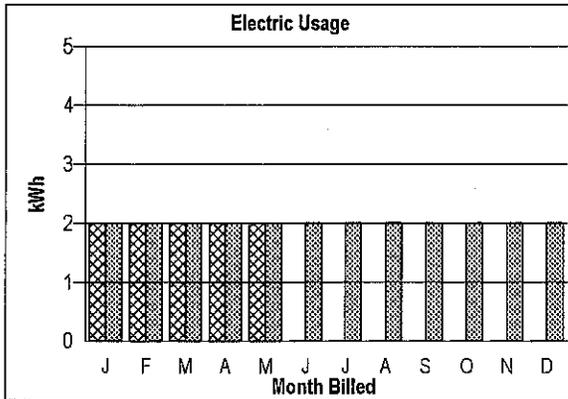
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier	kWh	
General Service Non-Demand	4-25-14	5-27-14	7559289	5092	5153 Actual	61	1	kWh	61

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2014 ☒	32	61	1	72	49
2013 ☐	33	59	1	72	50

Basic Service	13.00
kWh Usage	5.70
Fuel And Purchased Power Adjustment	0.13
Sales Tax	1.04
Total Charges	\$19.87
Previous Balance	34.14
Payments Received: 05/02/14	128.77CR
Total Amount Due	\$74.76CR

Your average daily electric cost was: \$0.62



Please return this portion with payment

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

Statement Date: May 29, 2014

No Payment Due

Account Number	Due Date	Total Amount Due
1476087225	Jun 18, 2014	\$74.76CR

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 334-0700

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


 SID 224 SARPY
 11440 W CENTER RD
 OMAHA NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995





Account Number	Due Date	Total Amount Due
1476087225	May 19, 2014	\$34.14

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

Customer Name: SID 224 SARPY
Statement Date: April 29, 2014

Billing Information for service address: 15255 COOPER ST, LIFT OMAHA NE

Rate	Billing Period		Meter Number	Meter Reading				Usage
	From	To		Previous	Present	Difference	Multiplier	
General Service Non-Demand	3-27-14	4-25-14	7559289	5033	5092 Actual	59	1	kWh 59

Your Electric Usage Profile

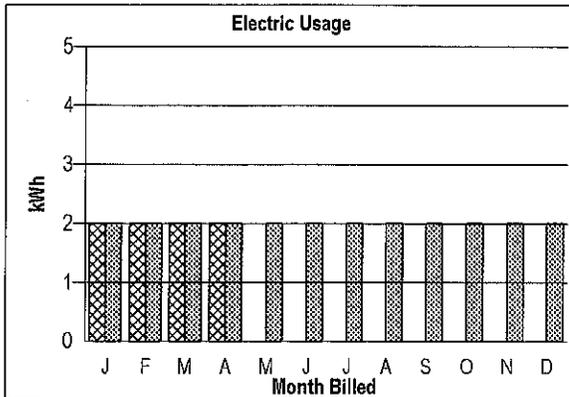
Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2014 ☒	29	59	2	63	36
2013 ☒	30	59	1	55	32

Basic Service	13.00
kWh Usage	5.51
Fuel And Purchased Power Adjustment	0.13
Sales Tax	1.03

Total Charges	\$19.67
Previous Balance	14.47
Total Amount Due	\$34.14

Late Payment Charge of \$0.79 applies after due date.

Your average daily electric cost was: **\$0.68**



1

Please return this portion with payment

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

Statement Date: April 29, 2014

Account Number	Due Date	Total Amount Due
1476087225	May 19, 2014	\$34.14

Late Payment Charge of \$0.79 applies after due date.

Amount Paid

Energy Assistance: Monthly \$1 \$2 \$5 Other \$ _____

One-Time Contribution \$ _____

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 334-0700

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

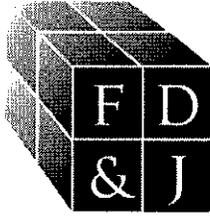
SID 224 SARPY

11440 W CENTER RD

OMAHA NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995





FULLENKAMP,
DOYLE &
JOBEUN, LLP

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

September 9, 2014

Chairman and Board of Trustees
Sanitary and Improvement District
No. 224 of Sarpy County, Nebraska

Statement of Services Rendered

Prepared Certificate of Indebtedness; had same recorded at County.

Correspondence with Accountants re: Budget Preparations and various other matters.

Correspondence with Engineers re: status and condition of public improvements and reviewed Sewer Inspection Report.

Election mailer and correspondence with Trustees re: Application for Election/Ballot; correspondence with Election Commissioner.

04-18-14 Meeting: Draft and prepare notice of meeting, send to paper for publication, City Clerk and Trustees; prepare Agendas and send to Trustees; draft minutes and prepare warrants; send for signatures; send copy of minutes to fiscal agent and City Clerk

2014 Budget Hearing: Draft and prepare notice of meeting, send to paper for publication, City Clerk and Trustees; attend meeting, draft minutes and prepare warrants; send for signatures; send copies of minutes to fiscal agent and City Clerk; telephone conference with accountant re: preparation of Budget Summary, prepare Notices and publication of same; file budget with County Clerk and State Auditor.

LEGAL FEES:	\$7,500.00
EXPENSES: Filing Fees, Publications, Copying, & Postage	\$ 413.16
TOTAL AMOUNT DUE:	\$7,913.16

Chastain-Otis

9394 West Dodge Road Suite 150
Omaha, NE 68114-3319
Phone : 402-397-2500 Fax : 402-397-2467

INVOICE # 25478		Page 1
ACCOUNT NO.	CSR	DATE
SID22-4	SC	08/07/14
PRODUCER		
David R. Chastain, CLU,CPCU		

SID #224

c/o Fullenkamp, Doyle & Jobeun
11440 West Center Road
Omaha, NE 68144

itm #	Due Date	Trn	Type	Policy #	Description	Amount
520446	08/16/14	REN	GL-S	CGSNEG0122	Policy renewal Liability	\$ 648.00
520447	08/16/14	REN	UM-S	CUPNEG0122	Policy renewal Umbrella	\$ 2,100.00
520448	08/16/14	REN	WC-S	WCPNEG0122	Policy renewal work comp	\$ 295.00
Invoice Balance:						\$ 3,043.00



PO BOX 6001
RAPID CITY SD 57709-6001



Scan to Pay Now

Account Number: 4263 6767 94
Service For: S I D # 224 SARPY COUNTY

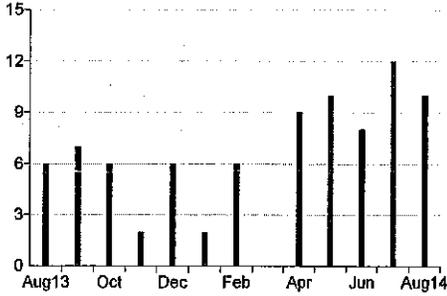


Billing Date: Aug 26, 2014

Balance Forward	9.50 CR
Current Month Charges - Due 09/15/14	28.61
Total This Bill	\$19.11

Customer Service: 1-888-890-5554 | 24-Hour Emergency: 1-800-694-8989 | Email: custserv@blackhillscorp.com | www.blackhillsenergy.com

Your gas use at a glance (in Therms)
for 11024 SAPP BROTHERS DR
Meter NGM614160



	Days	Therms/Day	Cost/Day
This Month	32	.31	\$0.89
Last Month	30	.40	\$1.03
Last Year	29	.21	\$0.83

Your Account Summary (see following pages for details)

Previous Bill Total	\$9.50 CR
Payments	0.00
Balance Forward	9.50 CR

Current Month Charges:

Gas Service	28.61 X3
Total This Bill	\$19.11

Handwritten:
28.61 X3
+ 85.83

104.44

If you smell natural gas, leave the premises immediately and call Black Hills Energy at 1-800-694-8989 or call 911.

A total of \$19.30 is due if full payment is not received by 09/15/2014.

Black Hills Cares helps eligible customers meet energy needs through voluntary tax-deductible donations. To give, please mark your payment stub with the monthly amount you wish to be billed, or donate when it's convenient for you. BHE matches your donation. Visit our website to learn more.

< Detach here and return the bottom portion with your payment >



PO BOX 6001
RAPID CITY SD 57709-6001

03436

Account Number: 4263 6767 94



S I D # 224 SARPY COUNTY
ATTN LARRY JOBEUN
11440 W CENTER RD
OMAHA NE 68144-4421



Balance Forward	9.50 CR
Current Month Charges - Due 09/15/14	28.61
Total This Bill	\$19.11
Make checks payable to: Black Hills Energy	
ENTER AMOUNT ENCLOSED:	

For Black Hills Cares enrollment, select a monthly donation to be included in future bills or a one-time donation included with this payment:

_____ \$5 _____ \$10 _____ \$20 Other \$ _____ One-time \$ _____



BLACK HILLS ENERGY
PO BOX 6001
RAPID CITY SD 57709-6001



426367679400000001930000000019117305

www.blackhillsenergy.com/eBill



PO BOX 6001
RAPID CITY SD 57709-6001



Scan to Pay Now

Account Number: 4263 6767 94
Service For: S I D # 224 SARPY COUNTY

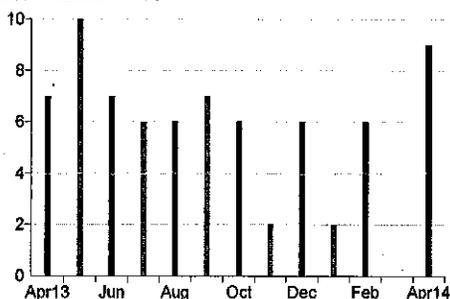


Billing Date: Apr 28, 2014

Balance Forward	177.56
Current Month Charges - Due 05/19/14	30.09
Total This Bill	\$207.65

Customer Service: 1-888-890-5554 | 24-Hour Emergency: 1-800-694-8989 | Email: custserv@blackhillscorp.com | www.blackhillsenergy.com

Your gas use at a glance (in Therms)
for 11024 SAPP BROTHERS DR
Meter NGM614160



	Days	Therms/Day	Cost/Day
This Month	30	.30	\$0.94
Last Month	28	.00	\$0.76
Last Year	30	.23	\$0.83

Your Account Summary (see following pages for details)

Previous Bill Total	\$177.56
Payments	0.00
Balance Forward	177.56
Current Month Charges:	
Gas Service	28.31
Fees/Adjustments	1.78
Total This Bill	\$207.65

If you smell natural gas, leave the premises immediately and call Black Hills Energy at 1-800-694-8989 or call 911.

A total of \$209.73 is due if full payment is not received by 05/19/2014.

Your account contains a balance forward that must be paid immediately to stop collection activity.

Black Hills Cares helps eligible customers meet energy needs through voluntary tax-deductible donations. To give, please mark your payment stub with the monthly amount you wish to be billed, or donate when it's convenient for you. BHE matches your donation. Visit our website to learn more.

< Detach here and return the bottom portion with your payment >



PO BOX 6001
RAPID CITY SD 57709-6001

04790

Account Number: 4263 6767 94

Balance Forward	177.56
Current Month Charges - Due 05/19/14	30.09
Total This Bill	\$207.65
Make checks payable to: Black Hills Energy	
ENTER AMOUNT ENCLOSED:	

For Black Hills Cares enrollment, select a monthly donation to be included in future bills or a one-time donation included with this payment:

\$5 \$10 \$20 Other \$ One-time \$



S I D # 224 SARPY COUNTY
ATTN LARRY JOBEUN
11440 W CENTER RD
OMAHA NE 68144-4421



BLACK HILLS ENERGY
PO BOX 6001
RAPID CITY SD 57709-6001



Save money.



Save time.



Save paper.

Use eBill for convenient, secure, paperless billing and online payments
Sign up online today!

www.blackhillsenergy.com

426367679400000020973000000207653305



Sanitary Imp. District #224
d/b/a Commerce Business Center
c/o Fullenkamp, Doyle & Jobeun
11440 West Center Road
Omaha, NE 68144

Invoice No. 167547
Date 08/28/2014

Client No. 6664.0 Sanitary Imp. District #224

For Professional Services Rendered:

Completion of annual budget document for 2014 and progress bill related to audited financial statements.

\$ 2,250.00



It's our name ... and our promise.

Bankers Trust Company
435 7th Street
Des Moines, IA 50309

Invoice

SARPY 224 CONSTRUCTION
FULLENKAMP, DOYLE & JOBEUN
ATTN: DEBBIE LEACH
11440 WEST CENTER ROAD, SUITE C
OMAHA NE 68144-4482

Invoice No: 13463
Invoice Date: 06/01/2014

CATEGORY	QUANTITY	RATE	AMOUNT
BALANCE CARRIED FORWARD:			\$0.00
PREVIOUS AMOUNT BILLED:	\$0.00		
AMOUNT RECEIVED:	\$0.00		
FLAT FEE			
DISCLOSURE FEE			\$250.00
TOTAL DUE			\$250.00

CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
250.00	0.00	0.00	0.00	0.00	250.00

PLEASE DETACH AND RETURN WITH PAYMENT

SARPY 224 CONSTRUCTION
FULLENKAMP, DOYLE & JOBEUN
ATTN: DEBBIE LEACH
11440 WEST CENTER ROAD, SUITE C
OMAHA NE 68144-4482

Invoice #: 13463
invoice Date: 06/01/2014
Bill Code: 0184000255

Total Due: 250.00

Remit to: **Bankers Trust Company**
Attn: Corporate Trust Department
PO Box 897
Des Moines, IA 50304

Amount Enclosed:



09/10/2013

Fullenkamp Doyle & Jobeun
11440 W. Center Rd, Ste C
Omaha, NE 68144-4482

****PAST DUE PAY IMMEDIATELY****

Re: Sanitary and Improvement District #224, Series 2008
Account Number: 6811

Fee billing for services rendered as Registrar and Paying Agent: FEE
FOR PERIOD OF: 9/1/12 to 9/1/13

BOND FEE:

500.00

TOTAL FEE DUE:

500.00

Please remit your check payable to Great Western Bank, ATTN: Trust Department,
9290 W. Dodge Rd, Suite 202, Omaha, NE 68114. If you have any questions feel free
to call us at 402.952.6004.

Sincerely,


Katherine A. Bartling
Trust Administration Support

*All fees are due and payable upon receipt of statement

03/11/2014

Fullenkamp Doyle & Jobeun
11440 W. Center Rd, Ste C
Omaha, NE 68144-4482

PAST DUE PAY IMMEDIATELY

Re: Sanitary and Improvement District #224, Series 2008
Account Number: 6811

Fee billing for services rendered as Registrar and Paying Agent: FEE
FOR PERIOD OF: September 1, 2012 to March 1, 2014

BOND FEE:

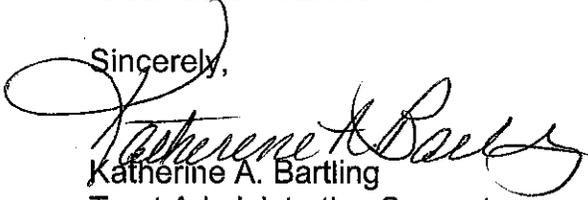
750.00

TOTAL FEE DUE:

750.00

Please remit your check payable to Great Western Bank, ATTN: Trust Department, 9290 W. Dodge Rd, Suite 202, Omaha, NE 68114. If you have any questions feel free to call us at 402.952.6004.

Sincerely,


Katherine A. Bartling
Trust Administration Support

*All fees are due and payable upon receipt of statement

June 19, 2014

Sarpy Co. SID No. 224
c/o Larry A. Jobeun
Fullenkamp, Doyle & Jobeun
11440 West Center Road
Omaha, NE 68144-4421

Dear Board Members:

It recently came to our attention that because of the dollar denomination in which a warrant was issued for the May 1, 2014 annual interest (i.e., payment made in the form of 'script' warrant) a warrant holder is unable to take possession of their warrant.

As a result, we're asking you to cancel warrant number 1406 payable to National Financial Services, LLC (NFS), and issue new warrants with different numbers and new amounts using the same information relative to payee, issuance dates, etc.

<u>Payee</u>	<u>Original Warrant No.</u>	<u>Original Amount</u>	<u>New Amounts</u>
NFS	1406	\$31,569.76	\$90.02 & \$31,479.74

Then, send the canceled warrant with the resolution canceling the warrant to the County Treasurer's office so it can be removed from the district's records, and forward the new warrants to our office for further processing.

If you have any questions, please contact me at 402-384-8433.

Sincerely,

Richard S. Harman
Vice President

Enclosure

June 19, 2014

Sarpy Co. SID No. 224
c/o Larry A. Jobeun
Fullenkamp, Doyle & Jobeun
11440 West Center Road
Omaha, NE 68144-4421

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Sincerely,



Richard S. Harman
Vice President

Enclosure

CONSTRUCTION FUND

CONSTRUCTION FUND

WARRANT OF SANITARY AND IMPROVEMENT DISTRICT NO. _____

224 OF Sarpy

COUNTY, NEBRASKA

TO: TREASURER OF

Sarpy

(Ex Office Treasurer of the District)
National Financial Services, LLC

COUNTY NEBRASKA
803995116

DATE April 18

NO. 1406

20 14

PAY TO

*** Thirty-One Thousand Five Hundred Sixty-Nine Dollars And Seventy-Six Cents

OR SUBSEQUENT REGISTERED OWNER HEREOF
DOLLARS \$ ****\$31,569.76

AND CHARGE TO THE CONSTRUCTION ACCOUNT OF THE DISTRICT IF THIS WARRANT IS REGISTERED BY THE COUNTY TREASURER, THE FOLLOWING PROVISIONS SHALL APPLY: IF THIS WARRANT SHALL DRAW INTEREST AT THE RATE OF _____ PER CENTUM PER ANNUM FROM DATE OF REGISTRATION UNTIL PAID, PAYABLE UPON AND ANNUALLY THEREAFTER, THROUGH THE PAYING AGENT WHO SHALL MAIL A CHECK OR WARRANT FOR SUCH INTEREST TO THE REGISTERED HOLDER HEREOF AT THE ADDRESS SHOWN ON THE RECORDS OF THE REGISTRAR, PAYMENT OF PRINCIPAL AND ACCRUED INTEREST THEN DUE SHALL BE MADE UPON PRESENTATION OF THIS WARRANT TO THE PAYING AGENT. THE REGISTRAR SHALL MAINTAIN RECORDS OF THE OWNERSHIP AND TRANSFER HEREOF AND THE DISTRICT, THE COUNTY TREASURER AND THE PAYING AGENT AND REGISTRAR MAY TREAT THE REGISTERED OWNER AS SHOWN BY SUCH RECORDS AS THE ABSOLUTE OWNER FOR ALL PURPOSES. THE OWNERSHIP OF THIS WARRANT MAY BE TRANSFERRED ONLY UPON PRESENTATION HEREOF TO THE REGISTRAR, ACCOMPANIED BY AN ASSIGNMENT IN FORM SATISFACTORY TO THE REGISTRAR, DULY EXECUTED BY THE REGISTERED OWNER OR DULY AUTHORIZED AGENT. THIS WARRANT SHALL BECOME DUE ON _____ (UNLESS REDEMPTED PRIOR TO SAID DATE), SUBJECT TO EXTENSION OF SUCH MATURITY DATE BY ORDER OF THE DISTRICT COURT OF SAID COUNTY AFTER NOTICE AS PROVIDED BY LAW. NOTICE OF REDEMPTION PRIOR TO MATURITY SHALL BE MAILED TO THE REGISTERED OWNER AT LEAST 7 DAYS PRIOR TO REDEMPTION DATE.

THE PAYING AGENT AND REGISTRAR FOR THIS WARRANT IS:

BANKERS TRUST COMPANY
OMAHA, NEBRASKA

OF warrant interest due

IN PAYMENT OF _____

Steven Rader
Debra Peeler

CHAIR

CLERK

AGENDA

Sanitary and Improvement District No. 224 of Sarpy County, Nebraska; Meeting to be held September 9, 2014.

1. Present budget, vote on and approve same; conduct Special public Hearing to set Property Tax Request at a different amount than the prior year.
2. Present Municipalities Continuing Disclosure Cooperation Initiative memorandum; discuss the same.
3. Present statements, vote on and approve payment from the General Fund Account of the District for the following:
 - a.) Omaha Public Power District for electrical service relating to account no. 31199455828. \$2,104.86
 - b.) Omaha Public Power District for electrical service relating to account no. 5689895858. \$ 441.36
 - c.) Omaha Public Power District for electrical service relating to account no. 1476087225. \$ 60.63
 - d.) Fullenkamp, Doyle & Jobeun for legal services and expenses of the District – 2014. \$7,913.16
 - e.) Chastain-Otis, Inc. for umbrella and liability policy renewals and Workman's Comp (#25478). \$3,043.00
 - f.) Black Hills Energy for natural gas service (No. 4263 6767 94). \$ 104.94
 - g.) Lutz & Company, PC for preparation of the annual budget documents and progress bill (No. 167547). \$2,250.00
4. Present statements, vote on and approve payment from the Construction Fund Account of the District for the following:
 - a.) Bankers Trust Company for disclosure fee on Construction Fund warrants (annual) No. 13463. \$ 250.00
 - b.) Great Western Bank for paying agent and registrar fees on Series 2008 bonds. \$1,250.00

5. Issuance of Replacement Warrants for Construction Fund Warrant 1406, payable to National Financial Services, LLC and issued on April 18, 2014; vote on and approve cancellation of original warrant and related resolution.
6. Any and all business before the Board as deemed necessary.