

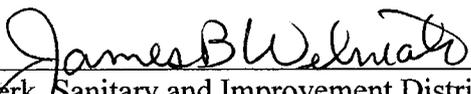
**SANITARY AND IMPROVEMENT DISTRICT NO. 230
OF SARPY COUNTY, NEBRASKA**

Agenda for Trustees' meeting to be held September 7, 2010, at 7:00 p.m. at Chalco Hills Recreation Area Visitor's Center, 8901 South 154th Street, Omaha, Nebraska, which meeting will be open to the public.

1. Announcement in Compliance with Open Meetings Act.
2. Approve minutes of December 14, 2009 meeting.
3. Resident concerns.
4. Review and Adoption of 2010-2011 Budget
5. Erosion Control Improvements Project
6. Ratification of Warrants and Payment of bills.
7. General District Affairs.

CERTIFICATE

The undersigned Clerk of the above-designated District certifies that the foregoing agenda was prepared and available for public inspection at the address shown in the notice of the meeting prior to the commencement of the meeting and no items were added to the agenda after the commencement of the meeting.



Clerk, Sanitary and Improvement District
No. 230 of Sarpy County, Nebraska

**SANITARY AND IMPROVEMENT DISTRICT NO. 230
OF SARPY COUNTY, NEBRASKA**

**Minutes of Meeting of Board of Trustees
September 7, 2010**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 230 of Sarpy County, Nebraska was convened in open and public session on September 7, 2010, at 7:00 p.m. at Chalco Hills Recreation Area Visitor's Center, 8901 South 154th Street, Omaha, Nebraska.

Present were: Chairman Walt Dworak, Clerk James Welniak and Trustees Patrick Vipond, Carol Love and David Orrell.

Absent: None

Also present: Accountant Pat Lavelle and attorney Larry Forman.

Notice of the meeting was given in advance thereof by publication in the Papillion Times on September 2, 2010, and the attorney presented proof of publication of said notice, a copy of said proof being attached to these minutes. Advance notice was also given to the members of the Board of Trustees and a copy of their acknowledgment of receipt of such notice is attached to these minutes. Notice was also given to the County Clerk of Sarpy County, Nebraska per the attached Certificate of the Clerk of the District. Availability of the agenda was communicated in the advance notice and in the notice given to the Board of Trustees and to the County Clerk. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

The attorney stated that the first item of business on the agenda was an announcement in compliance with the Nebraska Open Meetings Act. He stated that in compliance with the Act, a current copy of the Nebraska Open Meetings Act was available for review on the table at which the Board Members were seated.

The Chairman stated that the next item of business on the agenda was approval of the minutes of the December 14, 2009 meeting. After brief discussion, the minutes were approved as submitted.

The Chairman stated that the next item of business on the agenda was resident concerns. No resident concerns were voiced.

The Chairman stated that the next item of business on the agenda was review and adoption of the 2010/2011 budget. Accountant Patrick Lavelle distributed to the Trustees copies of the proposed budget, a summary of which was published in the notice of this meeting. A brief review of the budget ensued. Thereafter, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Walt Dworak	- Aye
James Welniak	- Aye
David Orell	- Aye
Carol Love	- Aye
Patrick Vipond	- Aye

the following resolutions were adopted:

RESOLVED, that the budget for 2010-2011, a copy of which is attached to these minutes, calling for general fund tax revenues of \$46,434.81 and bond fund revenues of \$107,157.25, be and hereby is approved and adopted as proposed.

FURTHER RESOLVED, that the Board of Trustees hereby authorizes an additional 1% increase in the total 2010-2011 funds subject to limitation.

FURTHER RESOLVED, that the Attorney for the District be and hereby is authorized and directed to file copies of the approved budget, together with the minutes of the meeting authorizing the additional 1% increase as aforesaid, with the State Auditor and County Board as required by law.

With regard to the current status of the District's general fund, it was observed that the payment to the Marriotts of \$17,500.00 in exchange for the access easement to Lot 24B was inadvertently drawn from the general fund rather than the bond fund. After brief discussion, the Trustees directed the Attorney to contact Rich Harman to obtain approval for the transfer of sufficient money from the bond fund to the general fund to reimburse the general fund for the cost of the easement.

The Chairman stated that the next item of business on the agenda was the erosion control improvements project. The Attorney stated that according to engineer Bob McKee, the District has an obligation to participate with the NRD in costs associated with this project. The Trustees questioned the propriety of spending money on the subject improvements, citing the fact that the District's limited powers significantly narrow the scope of work in which the District may participate

financially. The Board members observed that while the Board had performed limited drainage work in the past, it had been justified due to the fact that failure to act could have jeopardized the integrity of roadways within the District, allowing the District to act since its Articles of Organization permit limited expenditures to protect the District's system of streets. The Trustees questioned whether there was any justification along these lines for participation in the proposed erosion control improvements project. After further discussion, the Trustees directed the attorney to contact Engineer Bob McKee to determine whether participation in this project can be justified on the basis of a perceived threat to a portion of the roadway system if no action is taken. The Trustees also determined that until a determination is made as to the necessity for proceeding with this project, the final wording of the proposed Interlocal Agreement between the District and the Papio Missouri River Natural Resources District can be put on hold. The Attorney stated that he would contact Mr. McKee regarding these issues.

The Chairman stated that the next item of business on the agenda was ratification of warrants and payment of bills. Upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Walt Dworak	- Aye
James Welniak	- Aye
Robert Lembke	- Aye
Carol Love	- Aye
Patrick Vipond	- Aye

the following resolution was adopted:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 230 of Sarpy County, Nebraska, that the Chairman and Clerk have previously executed and delivered Warrant Nos. 492 through 500 of the District, to the following payees and in the following amounts, said warrants being drawn on the General Fund of the District and drawing interest at the rate of 7% per annum and to be redeemed no later than three years from the issuance date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law and that said warrants are hereby ratified and approved, to-wit:

#492	U.S. Asphalt for Invoice 9005	\$5,000.00
#493	U.S. Asphalt for Invoice 9005	\$5,000.00
#494	U.S. Asphalt for Invoice 9005	\$5,000.00
#495	U.S. Asphalt for Invoice 9005	\$4,520.00

#496	U.S. Asphalt for Invoice 9017	\$3,669.76
#497	K.C. Sweeping - street sweeping	\$530.00
#498	Olmsted & Perry for engineering services	\$1,153.85
#499	Hillman, Forman for general liability ins. renewal	\$651.00
#500	Ralston Insurance Clerk and Chairman Bond	\$120.00

The Chairman recommended ratification of said warrants.

The Clerk next presented the following statements for payment from the District's general fund:

Olmsted & Perry - engineering services	\$15,729.31
Hillman, Forman - legal fees and expenses	\$9,801.32

and recommended payment therefor in the total amount of \$25,530.63.

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

Walt Dworak	- Aye
James Welniak	- Aye
Carol Love	- Aye
Patrick Vipond	- Aye
David Orrell	- Aye

the following resolution was adopted:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 230 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrants No. 501 through 506 to the following payees and in the following amounts, said warrants to be drawn on the General Fund of the District and to draw interest at the rate of 7% per annum and to be redeemed no later than three years from the date of issuance, subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law, to-wit:

#501	Olmsted & Perry - engineering services	\$5,000.00
#502	Olmsted & Perry - engineering services	\$5,000.00
#503	Olmsted & Perry - engineering services	\$5,000.00
#504	Olmsted & Perry - engineering services	\$729.31
#505	Hillman, Forman - legal fees and expenses	\$5,000.00
#506	Hillman, Forman - legal fees and expenses	\$4,801.32

The Clerk next presented the following statement for payment through the District's Construction Fund:

Great Western Bank - Acct 6737 \$250.00

and recommended payment therefore in the total amount of \$250.00.

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

Walt Dworak	- Aye
James Welniak	- Aye
David Orell	- Aye
Carol Love	- Aye
Patrick Vipond	- Aye

the following resolutions were adopted:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 230 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrant No. 507 to the following payee and in the following amount, said warrant to be drawn on the Construction Fund of the District and to draw interest at the rate of 7% per annum and to be redeemed no later than five years from the date of issuance, subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law, to-wit:

#507 Great Western Bank - Account 6737 \$250.00

FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 230 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 warrant is for essential governmental functions and are designed to serve members of the general public on an equal basis; all said improvements have from the time of their first acquisition and construction been owned, are owned and are to be owned by the District or another political subdivision; to the extent special assessments have been or are to be levied for any of said improvements, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specially benefitted by said improvements in the District; the development of the land in the District is for residential or commercial use and the development of the land in the District for sale and occupation by the general public has proceeded and is proceeding with reasonable speed other than any incidental use fo said improvements

by a developer during the initial period of development of said improvements, there have been, are and will be no persons with rights to use such improvements other than as members of the general public; none of the proceeds of said Bonds or any refinanced indebtedness have been or will be loaned to any private person or entity; the District hereby authorized and directs the Chairperson or Clerk to file or cause to be filed, when due, an information reporting form pursuant to Section 149(e) of the Internal Revenue Code of 1986, as amended, pertaining to the above warrant, 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 warrant.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 230 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 warrant; and (b) to the extent that it may lawfully do so, the District hereby designates the above warrant as its "qualified tax exempt obligation" under Section 265(b)(3)(B)(ii) 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. 230 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 warrant with the County Treasurer of Sarpy County, Nebraska as follows:

1. No separate reserve or replacement fund has been or will be established with respect to the above warrant. The District reasonably anticipates that monies in its bond fund reasonably attributable to the above warrant in excess of the lesser of: (a) 10% of the net principal proceeds of the above warrant, (b) the maximum annual debt service due on the above warrant, or (c) 125% of average annual debt service due on the above warrant will be expended for payment of principal of and interest on the above warrant 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 warrant 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 warrant.

2. To the best of their knowledge, information and belief, the above expectations are reasonable.

3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.

4. The Certificate is being passed, executed and delivered pursuant to Section 1.148-2(b)(2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended.

The Chairman stated the next item of business on the agenda was general district affairs. A question was raised concerning the status of efforts to market Lot 24B. The Attorney stated that since the District had attempted to sell the lot by public auction but since the only bid received at that auction had been rejected by the Board, the District was in compliance with statutory requirements regarding disposal of real estate and it can proceed with the sale of the lot by any available means. Following further discussion, Trustee Pat Vipond stated that he would arrange for preparation of a for-sale sign to be placed at the entrance to the roadway leading to the lot.

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

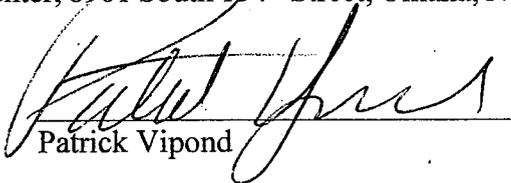
Nathan B. Oswald
CHAIRMAN

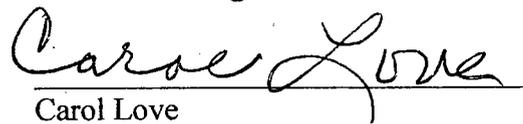
ATTEST:

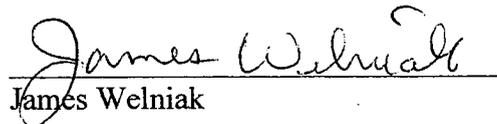
James B. Waldman
CLERK

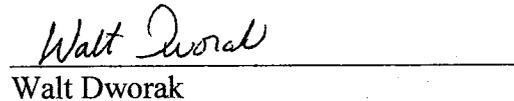
ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 230 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held at 7:00 o'clock p.m. on Tuesday, September 7, 2010, at Chalco Hills Recreation Area Visitor's Center, 8901 South 134th Street, Omaha, Nebraska.


Patrick Vipond


Carol Love


James Welniak


Walt Dworak


David Orell

CERTIFICATE

The undersigned hereby certify that they are the Chairman and Clerk of Sanitary and Improvement District Number 230 of Sarpy County, Nebraska, (the "District") and hereby further certify as follows:

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

2. Advance notice for the Meeting was given by publication as set forth in the affidavit of publication contained in the foregoing transcript and was mailed to the Clerk of the municipality or county within whose zoning jurisdiction the District is located at least seven days prior to the date of the Meeting. Advance notice for the Meeting, including notice of agenda subjects, was given to all members of the Board of Trustees. All news media requesting notification of meetings of said body were provided with advance notice of the times and places of such meetings and the subjects to be discussed.

3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects were contained in said agenda for at least 24 hours prior to the Meeting and each agenda item was sufficiently descriptive to give the public reasonable notice of the matters to be considered at the Meeting.

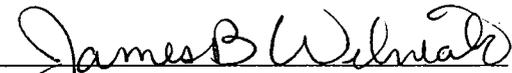
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review and were informed of the location of such copy in the room in which such Meeting was being held. At least one copy of all resolutions and other reproducible written materials, for which actions are shown in said proceedings, was made available for examination and copying by members of the public at the Meeting.

5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the minutes of the Meeting was sent to the Clerk of the municipality or county within whose zoning jurisdiction the District is located.

6. No litigation is now pending or threatened to restrain or enjoin the District from the issuance and delivery of any warrants or other obligations issued by the District or the levy and collection of tax or other revenues or relating to any of the improvements for which any such warrants or other obligations were or are issued nor in any manner questioning the proceedings and authority under which any such warrants or other obligations were or are issued or affecting the validity thereof; neither the corporate existence or boundaries of the District nor the title of its present officers to their respective offices is being contested; no authority or proceedings for the issuance of any warrants or other obligations by the District have been repealed, revoked or rescinded as of the date hereof. All actions taken by the Board of Trustees referred to in said transcript were taken at a public meeting while open to the attendance of the public.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 23 day of Sept., 2010.


Chairman


Clerk

2010-2011
STATE OF NEBRASKA
SID BUDGET FORM

SID # 230

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Sarpy County

This budget is for the Period JULY 1, 2010 through JUNE 30, 2011

Contact and Submission Information	
Auditor of Public Accounts	
P.O. Box 98917, Lincoln, Nebraska 68509-8917	
Telephone: (402) 471-2111	FAX: (402) 471-3301
To Submit Budget - E-Mail PDF File to: apa.audits@nebraska.gov	
Questions - E-Mail: Deann.Haeffner@nebraska.gov	

COPY OF ADOPTED BUDGET TO BE FILED WITH:

And The AUDITOR OF PUBLIC ACCOUNTS
 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:

\$	107,157.25	Principal and Interest on Bonds
\$	46,434.81	All Other Purposes
\$	153,592.06	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2010

\$	1,540,000.00	Principal
\$	729,068.00	Interest
\$	2,269,068.00	Total Bonded Indebtedness

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
 (If YES, Board Minutes **MUST** be Attached)

YES NO

If YES, Column 2 **MUST** contain **ACTUAL** Numbers.

SID is Less Than 5 Years Old

YES, SID is Less than 5 Years Old; Therefore, LC-3
 and Levy Limit DO NOT APPLY

Date SID was formed: _____

A proposed Budget Summary and Notice of Hearing was duly:
 Published (Send a copy of Publisher's Affidavit of Publication)
 Posted _____ (Only allowed if Line 27 is less than \$10,000)

(Check the method of notifying the Public of the Budget Hearing)

CLERK/BOARD MEMBER:

Signature: *James Welniak*
 Printed Name: James Welniak
 Mailing Address: 9751 South 163rd Avenue
 City, Zip: Omaha, 68136
 Phone Number: 402 896-6407
 E-Mail Address: _____

County Clerk's Use ONLY

SID # 230 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2008 - 2009 (Column 1)	Actual 2009 - 2010 (Column 2)	Adopted Budget 2010 - 2011 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ 168,989.00	\$ 159,824.00	\$ 134,887.00
4	County Treasurer's Balance	\$ 76,885.00	\$ 76,317.00	\$ 44,186.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 245,874.00	\$ 236,141.00	\$ 179,073.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 176,717.00	\$ 154,726.00	\$ 150,580.45
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 538.00	\$ 556.00	\$ 400.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 6,595.00	\$ 5,763.00	\$ -
11	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
12	Local Receipts: Other	\$ 2,016.00	\$ 3,188.00	\$ -
13	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
14	Transfer In Other Than Surplus Fees (Should agree to Line 26)	\$ -	\$ 17,500.00	\$ 17,500.00
15	Total Resources Available (Lines 5 thru 14)	\$ 431,740.00	\$ 417,874.00	\$ 347,553.45
16	Disbursements & Transfers:			
17	Operating Expenses	\$ 93,049.00	\$ 77,406.00	\$ 77,100.00
18	Capital Improvements (Real Property/Improvements)	\$ -	\$ 17,500.00	\$ -
19	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
20	Debt Service: Bond Principal & Interest Payments	\$ 102,550.00	\$ 126,395.00	\$ 130,000.00
21	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
22	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
23	Debt Service: Other	\$ -	\$ -	\$ -
24	Judgments	\$ -	\$ -	\$ -
25	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
26	Transfers Out Other Than Surplus Fees (Should agree to Line 14)	\$ -	\$ 17,500.00	\$ 17,500.00
27	Total Disbursements & Transfers (Lines 17 thru 26)	\$ 195,599.00	\$ 238,801.00	\$ 224,600.00
28	Balance Forward/Cash Reserve (Line 15 - Line 27)	\$ 236,141.00	\$ 179,073.00	\$ 122,953.45

PROPERTY TAX RECAP	Tax from Line 6	\$ 150,580.45
	County Treasurer's Commission at 2% of Line 6	\$ 3,011.61
	Delinquent Tax Allowance	\$ -
	Total Property Tax Requirement	\$ 153,592.06

SID # 230 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	\$ 46,434.81
Bond Fund	\$ 107,157.25
_____ Fund	
Total Tax Request	** \$ 153,592.06

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

Documentation of Transfers:

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

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

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Walt Dworak

(Name of Board Chairperson)

16144 Sage Street

(Mailing Address)

Omaha 68136

(City & Zip Code)

402 896-4413

(Telephone Number)

(E-Mail Address)

NOTE: If Budget Document is to be 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 included for the Board Chairperson, notification will be mailed via the USPS.

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

Board Chairperson

Preparer

Other Contact

PREPARER

Patrick J. Lavelle, CPA - Dutton & Associates P.C.

(Name and Firm)

515 North 87th Street

(Mailing Address)

Omaha 68114

(City & Zip Code)

402 393-4900

(Telephone Number)

plavelle@duttoncpa.com

(E-Mail Address)

OTHER CONTACT

Larry Forman, Attorney

(Name and Title)

7171 Mercy Road, Suite 650

(Mailing Address)

Omaha 68106

(City & Zip Code)

402 397-8051

(Telephone Number)

(E-Mail Address)

SID # 230 in Sarpy County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	153,592.06
Motor Vehicle Pro-Rate	(2) \$	400.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2009-2010 Capital Improvements Excluded from Restricted Funds (From 2009-2010 LC-3 Lid Exceptions, Line (10))	(5)	_____
LESS: Amount Spent During 2009-2010	(6)	_____
LESS: Amount Expected to be Spent in Future Budget Years	(7)	_____
Amount to be included on 2010-2011 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8) \$	-

TOTAL RESTRICTED FUNDS (A)	(9) \$	153,992.06
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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) \$	107,157.25
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) \$	107,157.25
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TOTAL 2010-2011 RESTRICTED FUNDS		
For Lid Computation (To Line 9 of the LC-3 Lid Form)	\$	46,834.81
<i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i>		

Total 2010-2011 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

SID # 230 in Sarpy County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2010-2011

2009-2010 RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2009-2010 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 228,588.26
Option 1 - (1)

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

Line (1) of 2009-2010 Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken %
(From 2009-2010 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 2009-2010 Restricted Funds Authority (Base Amount) = -
Line (A) Plus Line (C) Option 2 - (1)

ALLOWABLE INCREASES

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

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

$$\frac{\text{Growth per Assessor}}{35,719,084.00} = \frac{-}{100} \%$$

2009 Valuation Multiply times 100 To get %

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %
(4)

$$\frac{5}{5} = \frac{100}{75} \%$$

of Board Members voting "Yes" for Increase Total # of Members in Governing Body Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

SID # 230 in Sarpy County

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER
APPROVED % INCREASE

_____ %
(5)

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 8,000.59
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 236,588.85
(8)

Less: 2010-2011 Restricted Funds from LC-3 Supporting Schedule 46,834.81
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 189,754.04
(10)

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

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

Levy Limit Form
Sanitary and Improvement Districts

SID # 230 in Sarpy County

Total Personal and Real Property Tax Request		\$ <u>153,592.06</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>107,157.25</u>)	
	(C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____)	
	(D)	
Total Exclusions		(\$ <u>107,157.25</u>)
		(2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>46,434.81</u>
		(3)
Valuation (Per the County Assessor)		\$ <u>35,719,084.00</u>
		(4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.130000</u>
		(5)

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

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

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

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

TAX YEAR 2010

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

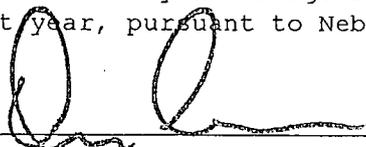
TO : SID 230

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 230	MISC-DISTRICT	4,138	35,719,084

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

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


signature of county assessor)

8-16-10
date)

C: County Clerk, Sarpy County

C: County Clerk where district is headquarter, 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. 2010

2010-2011 GENERAL BUDGET FORM WORKSHEET

Line No.	2010-2011 ADOPTED BUDGET	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance					\$ -
3	Investments		\$ 134,887.00			\$ 134,887.00
4	County Treasurer's Balance	\$ 30,292.00	\$ 13,894.00			\$ 44,186.00
5	Subtotal of Beginning Balances (Lines 2 to 4)	\$ 30,292.00	\$ 148,781.00	\$ -	\$ -	\$ 179,073.00
6	Personal and Real Property Taxes	\$ 45,524.32	\$ 105,056.13			\$ 150,580.45
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 100.00	\$ 300.00			\$ 400.00
9	State Receipts: State Aid (To LC-3 Supporting Schedule)					
10	State Receipts: Other					\$ -
11	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)					\$ -
12	Local Receipts: Other	\$ -	\$ -			\$ -
13	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)					\$ -
14	Transfers In Other Than Surplus Fees	\$ 17,500.00				\$ 17,500.00
15	Total Resources Available (Lines 5 to 14)	\$ 93,416.32	\$ 254,137.13	\$ -	\$ -	\$ 347,553.45
16	Disbursements & Transfers:					
17	Operating Expenses	\$ 77,100.00	\$ -			\$ 77,100.00
18	Capital Improvements (Real Property/Improvements)		\$ -			\$ -
19	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
20	Debt Service: Bond Principal & Interest Payments		\$ 130,000.00			\$ 130,000.00
21	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
22	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
23	Debt Service: Other					\$ -
24	Judgments					\$ -
25	Transfers Out of Surplus Fees					\$ -
26	Transfers Out Other Than Surplus Fees		\$ 17,500.00			\$ 17,500.00
27	Total Disbursements & Transfers (Lines 17 to 26)	\$ 77,100.00	\$ 147,500.00	\$ -	\$ -	\$ 224,600.00
28	Cash Reserve (Line 15 - Line 27)	\$ 16,316.32	\$ 106,637.13	\$ -	\$ -	\$ 122,953.45

PROPERTY TAX RECAP						
Tax from Line 6	\$ 45,524.32	\$ 105,056.13	\$ -	\$ -	\$ -	\$ 150,580.45
County Treasurer's Commission at 2 % of Line 6	\$ 910.49	\$ 2,101.12	\$ -	\$ -	\$ -	\$ 3,011.61
Delinquent Tax Allowance						\$ -
Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 46,434.81	\$ 107,157.25	\$ -	\$ -	\$ -	\$ 153,592.06

2010-2011 GENERAL BUDGET FORM WORKSHEET

Line No.	2009-2010 ACTUAL	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance					\$ -
3	Investments		\$ 159,824.00			\$ 159,824.00
4	County Treasurer's Balance	\$ 70,500.00	\$ 5,817.00			\$ 76,317.00
5	Subtotal of Beginning Balances (Lines 2 to 4)	\$ 70,500.00	\$ 165,641.00	\$ -	\$ -	\$ 236,141.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 50,620.00	\$ 104,106.00			\$ 154,726.00
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 181.00	\$ 375.00			\$ 556.00
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 1,742.00	\$ 4,021.00			\$ 5,763.00
11	Local Receipts: In Lieu of Tax					\$ -
12	Local Receipts: Other	\$ 70.00	\$ 3,118.00			\$ 3,188.00
13	Transfers In Of Surplus Fees					\$ -
14	Transfers In Other Than Surplus Fees		\$ 17,500.00			\$ 17,500.00
15	Total Resources Available (Lines 5 to 14)	\$ 123,113.00	\$ 294,761.00	\$ -	\$ -	\$ 417,874.00
16	Disbursements & Transfers:					
17	Operating Expenses	\$ 75,321.00	\$ 2,085.00			\$ 77,406.00
18	Capital Improvements (Real Property/Improvements)		\$ 17,500.00			\$ 17,500.00
19	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
20	Debt Service: Bond Principal & Interest Payments		\$ 126,395.00			\$ 126,395.00
21	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
22	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
23	Debt Service: Other					\$ -
24	Judgments					\$ -
25	Transfers Out of Surplus Fees					\$ -
26	Transfers Out Other Than Surplus Fees	\$ 17,500.00				\$ 17,500.00
27	Total Disbursements & Transfers (Lines 17 to 26)	\$ 92,821.00	\$ 145,980.00	\$ -	\$ -	\$ 238,801.00
28	Balance Forward (Line 15 - Line 27)	\$ 30,292.00	\$ 148,781.00	\$ -	\$ -	\$ 179,073.00

2010-2011 GENERAL BUDGET FORM WORKSHEET

Line No.	2008-2009 ACTUAL	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance					\$ -
3	Investments		\$ 168,989.00			\$ 168,989.00
4	County Treasurer's Balance	\$ 70,276.00	\$ 6,609.00			\$ 76,885.00
5	Subtotal of Beginning Balances (Lines 2 to 4)	\$ 70,276.00	\$ 175,598.00	\$ -	\$ -	\$ 245,874.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 88,546.00	\$ 88,171.00			\$ 176,717.00
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 288.00	\$ 250.00			\$ 538.00
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 2,340.00	\$ 4,255.00			\$ 6,595.00
11	Local Receipts: In Lieu of Tax					\$ -
12	Local Receipts: Other	\$ 334.00	\$ 1,682.00			\$ 2,016.00
13	Transfers In Of Surplus Fees					\$ -
14	Transfers In Other Than Surplus Fees					\$ -
15	Total Resources Available (Lines 5 to 14)	\$ 161,784.00	\$ 269,956.00	\$ -	\$ -	\$ 431,740.00
16	Disbursements & Transfers:					
17	Operating Expenses	\$ 91,284.00	\$ 1,765.00			\$ 93,049.00
18	Capital Improvements (Real Property/Improvements)		\$ -			\$ -
19	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
20	Debt Service: Bond Principal & Interest Payments		\$ 102,550.00			\$ 102,550.00
21	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
22	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
23	Debt Service: Other					\$ -
24	Judgments					\$ -
25	Transfers Out of Surplus Fees					\$ -
26	Transfers Out Other Than Surplus Fees					\$ -
27	Total Disbursements & Transfers (Lines 17 to 26)	\$ 91,284.00	\$ 104,315.00	\$ -	\$ -	\$ 195,599.00
28	Balance Forward (Line 15 - Line 27)	\$ 70,500.00	\$ 165,641.00	\$ -	\$ -	\$ 236,141.00

SID # 230
Expenses & Revenues

	General Fund				Bond Fund			
	Actual 6/30/08	Actual 6/30/09	Actual 6/30/10	Budget 6/30/11	Actual 6/30/08	Actual 6/30/09	Actual 6/30/10	Budget 6/30/11
Revenues - Local								
Water Fees								
Special Assessments								
Interest on Specials								
Interest on Taxes	270	84	70		14	67	128	
Interest on Investments					8,375	1,615	293	
Warrants Issued								
Bond Issue								
Interlocal Revenue								
Other		250					2,697	
	<u>270</u>	<u>334</u>	<u>70</u>	<u>-</u>	<u>8,389</u>	<u>1,682</u>	<u>3,118</u>	<u>-</u>
Expenses								
Admin Costs								
Audit	5,100	5,500	5,600	5,600				
Bond Issue Costs								
Clerk Fees								
Collection Fees	3,280	1,772	1,014		726	1,765	2,085	
Election Expense	165							
Engineering								
Fiscal agent fees		750	500	500				
Insurance	802	682		1,000				
Interest on Warrants								
Legal	18,867	26,146	24,862	20,000				
Maintenance & Repairs	23,529	56,434	43,090	50,000				
Miscellaneous	16							
Outstanding Warrants	57,780		255		17,894			
Publications	77							
Sales Tax								
Sewer Fees & Maint								
Street Lighting								
Water Production								
Bond Refunding								
Construction Costs							17,500	-
Bond Principal Payments					25,000	30,000	55,000	60,000
Bond Interest Payments					73,500	72,550	71,395	70,000
Total	<u>109,616</u>	<u>91,284</u>	<u>75,321</u>	<u>77,100</u>	<u>117,120</u>	<u>104,315</u>	<u>145,980</u>	<u>130,000</u>

Construction

SID # 230
Tax Rate

6/30/10

		<u>General</u>	<u>Bond</u>	<u>Total</u>
Valuation	36,064,491			
Tax Rate		0.13000	0.30000	0.43000
Taxes		<u>46,883.84</u>	<u>108,193.47</u>	<u>155,077.31</u>

6/30/11

Same Levy as Prior Year

Valuation	35,719,084			
Tax Rate		0.13000	0.30000	0.43000
Taxes		<u>46,434.81</u>	<u>107,157.25</u>	<u>153,592.06</u>

Valuation	35,719,084			
Tax Rate		0.13000	0.30000	0.43000
Taxes		<u>46,434.81</u>	<u>107,157.25</u>	<u>153,592.06</u>

collection rate		1.02	1.02	
net taxes		<u>45,524.32</u>	<u>105,056.13</u>	
collection fee		<u>910.49</u>	<u>2,101.12</u>	



515 North 87th Street
Omaha, Nebraska 68114
(402) 393-4900
(402) 393-8491 - FAX
www.duttoncpa.com

Board of Trustees
Sanitary and Improvement District No. 230
Sarpy County, Nebraska

We have compiled the fund summary, fund expenditures and receipts, lid computation and levy limit form for Sanitary and Improvement District No. 230, Sarpy County, Nebraska, for the years ended June 30, 2009 and 2010 and ending 2011, included in the accompanying prescribed forms, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We also have compiled the supplementary information presented in the prescribed forms.

Our compilation was limited to presenting in the form prescribed by the State of Nebraska information that is the representation of the trustees. We have not audited or reviewed the financial statements referred to above, and, accordingly, do not express an opinion or any form of assurance on them.

The financial information noted above and the supplementary information are presented in accordance with the requirements of the State of Nebraska, which differ from generally accepted accounting principles. Accordingly, these financial statements and the supplementary information are not designed for those who are not informed about such matters.

Dutton & Associates P.C.

Omaha, Nebraska
August 25, 2010

U.S. ASPHALT CO.
14012 GILES ROAD
OMAHA, NE 68138
402 895-6666

Invoice 9005

Bill to: SID 230 CINNAMON ACRES OLMSTED & PERRY CONSULTING 10730 PAFIC STREET OMAHA, NE 68114-4700	Job: 9436 SID #230 CINNAMON ACRES 168TH & CORNHUSKER OMAHA, NE
--	---

Invoice #: 9005 Date: 11/30/09	Customer P.O. #:
Payment Terms: DUE UPON RECEIPT	Salesperson:
Customer Code: 230OLM	

Remarks: ORIGINAL CONTRACT

Quantity	Description	U/M	Unit Price	Extension
4,000.000	6" ASPHALT REMOVE AND REPLACE	SF	4.88	19,520.00
Subtotal:				19,520.00
Total:				19,520.00

*WIT #492-495
1-19-10*

*OK TO PAY
John J. McKeown 01/07/10*

U.S. ASPHALT CO.
14012 GILES ROAD
OMAHA, NE 68138
402 895-6666

Invoice 9017

Bill to: SID 230 CINNAMON ACRES OLMSTED & PERRY CONSULTING 10730 PAFIC STREET OMAHA, NE 68114-4700	Job: 9436 SID #230 CINNAMON ACRES 168TH & CORNHUSKER OMAHA, NE
--	---

Invoice #: 9017	Date: 12/11/09	Customer P.O. #:
Payment Terms: DUE UPON RECEIPT		Salesperson:
Customer Code: 230OLM		

Remarks: ADDITIONAL WORK

Quantity	Description	U/M	Unit Price	Extension
752.000	6" ASPHALT REMOVE AND REPLACE	SF	4.88	3,669.76
			Subtotal:	3,669.76
			Total:	3,669.76

WIT #496 1-19-10
OK to PAY
Bill of M-Keen 01/07/10

K. C. SWEEPING

K.C. SWEEPING

Invoice

Frederick E. Schmidt, President

Customer No.: SID230

Invoice No.: 5201

Bill To: **HILLMAN, FORMAN, NELSEN**
CHILDERS & MC CORMACK
7171 MERCY RD #650
OMAHA, NE 68206-2669

Ship To:

Date	Ship Via	F.O.B.	Terms
------	----------	--------	-------

04/21/10

Origin

Purchase Order Number	Order Date	Sales Person	Our Order Number
-----------------------	------------	--------------	------------------

04/21/10

Quantity			Item Number	Description	Unit Price	Amount
Required	Shipped	B.O.				

1

1

S

SWEEPING PERFORMED AT:
SID #230 - CINNAMON ACRES
DATE SWEPT: 04/17/10

530.00

530.00

Invoice subtotal

530.00

Invoice total

530.00

*Warrant #497
4-26-10*

INVOICE

PAYMENT DUE UPON RECEIPT

March 29, 2010

INVOICE NO. 02- 10029

Larry Forman, Attorney
SID NO. 230 OF SARPY COUNTY, NEBRASKA
7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669

Re: General Engineering Services - (General Fund)
S.I.D. No. 230 (Cinnamon Acres Subdivision)
OPCE Project No. 10029



COPY

For ENGINEERING SERVICES performed for the period from February 16, 2010 to March 15, 2010:

1. Engineering services: (9 Hrs. x \$125.00/Hr.)	\$ 1,125.00
2. Reimbursable expenses:	<u>28.85</u>
Total:	\$ 1,153.85

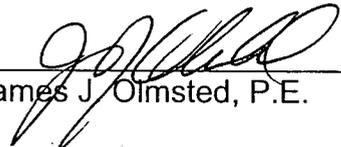
TOTAL AMOUNT DUE THIS INVOICE: \$ 1,153.85

Services Provided:

1. Asphaltic Concrete Pavement Repair Related – 1 Hr.
2. One Call Related (Including Having Diggers Hotline Fine Tune Latest Revisions to their Maps in order to Minimize Receipt of Notices for Areas Outside of S.I.D.) – 3 Hrs.
3. Sediment Basin Outlet Control Project (Design, Easements, Discussions w/ Property Owner, Coordination w/ NRD on Their Portion of Project) – 5 Hrs.

498
4-26-10

By: _____


James J. Olmsted, P.E.

PLEASE RETURN A COPY OF INVOICE WITH PAYMENT

OLMSTED & PERRY CONSULTING ENGINEERS INC.

10730 Pacific Street • Suite 232 • Omaha, Nebraska 68114-4700

Phone: 402-399-8552 Fax: 402-399-9852

STATEMENT

Ralston Insurance Agency, Inc.

7608 Park Drive

Ralston, NE 68127-3944

(402)331-6767

Customer	SID #230
	1073
Date	04/14/2010
Customer Service	William Haas
Page	1 of 1

SID #230
 c/o Larry Forman, Attorney
 7171 Mercy Road, Suite #650
 Omaha, NE 68106-2669

Payment Information	
Statement Total	120.00
Payment Amount	
Payment For:	

Thank You

Please detach and return with payment

Customer: SID #230

Invoice	Transaction Date	Description	Amount	Sub-Total
68433	01/21/2010	Policy #721999 03/09/2010 - 03/09/2012 UNIVERSAL SURETY COMPANY Effective: 03/09/2010 Surety - Renew policy - Walter Dworak Invoice Balance	50.00	50.00
68432	01/21/2010	Policy #722033 03/09/2010 - 03/09/2012 UNIVERSAL SURETY COMPANY Effective: 03/09/2010 Surety - Renew policy - James Welniak Invoice Balance	70.00	70.00
				Statement Total
				120.00

#500

Thank you

Less than 0	0 to 30 Days	31 to 60 Days	61 to 90 Days	Over 90 Days
0.00	0.00	120.00	0.00	0.00
Ralston Insurance Agency, Inc. 7608 Park Drive Ralston, NE 68127-3944			(402)331-6767	Date 04/14/2010

INVOICE

PAYMENT DUE UPON RECEIPT

January 6, 2010

INVOICE NO. 11-29016

Larry Forman, Attorney
S.I.D. NO. 230 OF SARPY COUNTY, NEBRASKA
7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669

Re: General Engineering Services - (General Fund)
S.I.D. No. 230 (Cinnamon Acres Subdivision)
OPCE Project No. 29016

For ENGINEERING SERVICES performed for the above referenced project for the period from November 15, 2009, to December 31, 2009:

1. Engineering Services (17.5 Hrs. x \$125.00/Hr.):	\$ 2,937.50
2. Reimbursable Expenses:	<u>77.51</u>
Total	\$ 3,015.01

TOTAL AMOUNT DUE THIS INVOICE: \$ 3,015.01

Engineering Services Provided

1. One Call Related – 7.0 Hrs.
2. SID Portion of Sediment Basin Outlet Improvements – 4.0 Hrs.
3. Street Repair Project – 12.0 Hrs.
4. Reimbursable (Mileage, Copies) - \$77.51

*pd 9-7-10
501, 502, 503 + 504*

By: _____

James J. Olmsted, P.E.

PLEASE RETURN A COPY OF INVOICE WITH PAYMENT

OLMSTED & PERRY CONSULTING ENGINEERS INC.

10730 Pacific Street • Suite 232 • Omaha, Nebraska 68114-4700

Phone: 402-399-8552

Fax: 402-399-9852

INVOICE

PAYMENT DUE UPON RECEIPT

March 4, 2010

INVOICE NO. 01- 10029

Larry Forman, Attorney
SID NO. 230 OF SARPY COUNTY, NEBRASKA
7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669

Re: General Engineering Services - (General Fund)
S.I.D. No. 230 (Cinnamon Acres Subdivision)
OPCE Project No. 10029

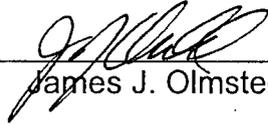
For ENGINEERING SERVICES performed for the period from January 1, 2010 to February 15, 2010:

1. Engineering services: (26 Hrs. x \$125.00/Hr.)	\$ 3,250.00
2. Reimbursable expenses:	<u>15.45</u>
Total:	\$ 3,265.45

TOTAL AMOUNT DUE THIS INVOICE: \$ 3,265.45

Services Provided:

1. Asphaltic Concrete Pavement Repair Related – 5 ½ Hrs.
2. One Call Related (Including Having Diggers Hotline Revise their Maps in order to Minimize Receipt of Notices for Areas Outside of S.I.D.) – 8 ½ Hrs.
3. Sediment Basin Outlet Control Project (Design, Easements, Discussions w/ Property Owner, Coordination w/ NRD on Their Portion of Project) – 12 Hrs.

By: 
James J. Olmsted, P.E.

PLEASE RETURN A COPY OF INVOICE WITH PAYMENT

OLMSTED & PERRY CONSULTING ENGINEERS INC.

10730 Pacific Street • Suite 232 • Omaha, Nebraska 68114-4700

Phone: 402-399-8552 Fax: 402-399-9852

INVOICE

PAYMENT DUE UPON RECEIPT

April 29, 2010

INVOICE NO. 03 - 10029

Larry Forman, Attorney
SID NO. 230 OF SARPY COUNTY, NEBRASKA
7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669

Re: General Engineering Services - (General Fund)
S.I.D. No. 230 (Cinnamon Acres Subdivision)
OPCE Project No. 10029

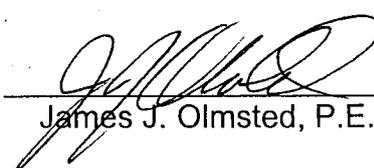
For ENGINEERING SERVICES performed for the period from March 16, 2010 to April 15, 2010:

1. Engineering services: (13.5 Hrs. x \$125.00/Hr.)	\$ 1,687.50
2. Reimbursable expenses:	<u>9.60</u>
Total:	\$ 1,697.10

TOTAL AMOUNT DUE THIS INVOICE: \$ 1,697.10

Services Provided:

1. One Call Related - 4 Hrs.
2. Sediment Basin Outlet Control Project (Design, Easements, Discussions w/ Property Owner, Coordination w/ NRD on Their Portion of Project) - 9 ½ Hrs.

By: 

James J. Olmsted, P.E.

PLEASE RETURN A COPY OF INVOICE WITH PAYMENT

OLMSTED & PERRY CONSULTING ENGINEERS INC.

10730 Pacific Street • Suite 232 • Omaha, Nebraska 68114-4700

Phone: 402-399-8552 Fax: 402-399-9852

INVOICE

PAYMENT DUE UPON RECEIPT

June 22, 2010

INVOICE NO. 04 -10029

Larry Forman, Attorney
SID NO. 230 OF SARPY COUNTY, NEBRASKA
7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669

Re: General Engineering Services - (General Fund)
S.I.D. No. 230 (Cinnamon Acres Subdivision)
OPCE Project No. 10029

*230
question
file*

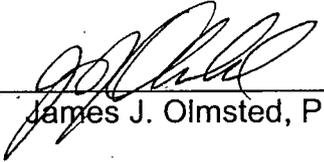
For ENGINEERING SERVICES performed for the period from April 16, 2010 to May 31, 2010:

1. General Engineering Services: 17.0 Hrs. (See Breakout Below)	\$ 2,125.00
2. Engineering Services – Sedimentation Basin Project	1,975.40
3. Reimbursable expenses:	<u>19.15</u>
Total:	\$ 4,119.55

TOTAL AMOUNT DUE THIS INVOICE: \$ 4,119.55

Services Provided:

1. One Call Related – Tickets & Contract) – 8 ½ Hrs.
2. Sediment Basin Outlet Control Project (Design, Easements, Discussions w/ Property Owner, Coordination w/ NRD on Their Portion of Project) – 8 ½ Hrs.

By: 
James J. Olmsted, P.E.

PLEASE RETURN A COPY OF INVOICE WITH PAYMENT

OLMSTED & PERRY CONSULTING ENGINEERS INC.

10730 Pacific Street • Suite 232 • Omaha, Nebraska 68114-4700

Phone: 402-399-8552 Fax: 402-399-9852

INVOICE

PAYMENT DUE UPON RECEIPT

July 14, 2010

INVOICE NO. 05 -10029

Larry Forman, Attorney
SID NO. 230 OF SARPY COUNTY, NEBRASKA
7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669

Re: General Engineering Services - (General Fund)
S.I.D. No. 230 (Cinnamon Acres Subdivision)
OPCE Project No. 10029

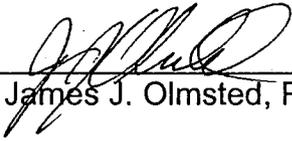
For ENGINEERING SERVICES performed for the period from May 31, 2010,
to June 30, 2010 :

1. Engineering Services – Sedimentation Basin Project	\$ 1,625.00
2. Reimbursable expenses:	<u>34.75</u>
Total:	\$ 1,672.75

TOTAL AMOUNT DUE THIS INVOICE: \$ 1,672.75

Services Provided:

1. Sediment Basin Outlet Control Project (Design, Easements, Discussions w/ Property Owner, Coordination w/ NRD on Their Portion of Project) – 13Hrs.

By: 
James J. Olmsted, P.E.

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10730 Pacific Street • Suite 232 • Omaha, Nebraska 68114-4700

Phone: 402-399-8552 Fax: 402-399-9852

INVOICE

PAYMENT DUE UPON RECEIPT

August 11, 2010

INVOICE NO. 06 -10029

Larry Forman, Attorney
SID NO. 230 OF SARPY COUNTY, NEBRASKA
7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669

Re: General Engineering Services - (General Fund)
S.I.D. No. 230 (Cinnamon Acres Subdivision)
OPCE Project No. 10029

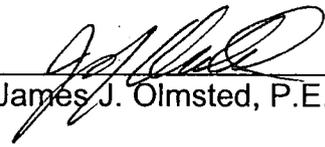
For ENGINEERING SERVICES performed for the period from June 30, 2010,
to July 31, 2010 :

1. Engineering Services – Sedimentation Basin Project	\$ 1,937.50
2. Reimbursable expenses:	<u>21.95</u>
Total:	\$ 1,959.45

TOTAL AMOUNT DUE THIS INVOICE: \$ 1,959.45

Services Provided:

1. Sediment Basin Outlet Control Project (Design, Easements, Discussions w/ Property Owner, Coordination w/ NRD on Their Portion of Project) – 15 ½ Hrs.

By: 
James J. Olmsted, P.E.

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OLMSTED & PERRY CONSULTING ENGINEERS INC.

10730 Pacific Street • Suite 232 • Omaha, Nebraska 68114-4700

Phone: 402-399-8552 Fax: 402-399-9852

HILLMAN, FORMAN, CHILDERS & McCORMACK

7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669
(402) 397-8051
Tax ID #47-0648847

SID 230 of Sarpy County, NE

PAGE 1

BILLING DATE: 01/13/10

ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$17,540.02

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
11/04/09	Review and pay One-Call bill; prepare receipt of notice, list of warrants.	LRF	0.80	140.00
11/06/09	Prepare meeting agenda; conference with Gerry Gutoski re hydrants.	LRF	0.60	105.00
11/09/09	Conference with engineer re 2 projects; conference with NRD; prepare reservation form for board room and fax to NRD; assemble meeting file; call to NRD rep Brown; attend meeting.	LRF	4.20	735.00
11/10/09	Call to Bob McKee; conference with Mr. McKee; call to Upstream; conference with Upstream; memo to Trustees.	LRF	1.10	192.50
11/11/09	Review and revise meeting memo and forward to Trustees, Mr. Lembke and engineer.	LRF	0.30	52.50
11/16/09	Letter to Trustees with copy of MUD agreement and World Herald printers bill; revise proceedings and forward to Walt with cover letter; warrants and cover letter to 2 payees; prepare agenda/certificate, officers certificate, minutes of 11-9 meeting; cover letter to Chairman; prepare check and cover letter to election commissioner for election charges.	LRF	4.20	735.00
11/17/09	Review and file certificate re transfer from bond fund.	LRF	0.20	35.00
11/18/09	Review revised 9-14 minutes, review and revise 11-9 proceedings; prepare list of action items.	LRF	0.80	140.00
11/20/09	Prepare meeting notice and cover letter to paper; notices to County, Trustees and engineer.	LRF	0.80	140.00
11/24/09	Prepare receipt of notice, warrants, warrant list; annual statement form and cover letter to accountant.	LRF	1.60	280.00
11/25/09	Proof and pay meeting publication notice.	LRF	0.40	70.00

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SID 230 of Sarpy County, NE

PAGE 2

BILLING DATE: 01/13/10

ACCT NO.: LRF-3624-001

12/02/09	Assemble 11-9 proceedings; letter and set of proceeding to bond house; letters and copies of proceedings to county clerk and accountant.	LRF	1.70	297.50
12/03/09	Prepare annual statement and cover letter to Jim Welniak; review and pay One-Call bill.	LRF	1.10	192.50
12/10/09	Work on interlocal agreement with NRD for sediment basin project.	LRF	1.20	210.00
12/11/09	Call to County Attorney; additional work on interlocal agreement.	LRF	1.30	227.50
12/12/09	Prepare release of claims from owners of Lot 19, Cinnamon Acres Replat; prepare agreement with Marriotts for conveyance of well and assumption of responsibility of well on Lot 23; prepare agenda for Trustees meeting, warrants, warrant list, assemble meeting file, prepare receipts of notice.	LRF	3.50	612.50
12/14/09	Call to County Attorney; review and revise Marriott agreement; review and revise Mitchell/Wilson release; review and revise agenda; trip to meet with County Attorney; return to office; review and revise interlocal agreement; draft letter to Rebecca Horner re Lot 24B access.	LRF	3.80	665.00
12/14/09	Attend Trustees meeting.	LRF	2.00	350.00
12/15/09	Meeting file and note to Chairman; conference with engineer; letter, meeting packet and receipts of notice to Carol; letter and Mitchell release to engineer; prepare filing fee check; letter, annual statement and check to Register of Deeds.	LRF	1.50	262.50
12/15/09	Conference with Bill Herr re status of snow removal.	LRF	0.20	35.00
12/18/09	Conference with Rebecca Horner; arrange meeting with County Attorney re 24B access.	LRF	0.30	52.50
12/22/09	Assemble documents for meeting with planning director and county attorney; attend meeting; return to office; report to Mr. Vipond.	LRF	2.00	350.00

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SID 230 of Sarpy County, NE

PAGE 3
 BILLING DATE: 01/13/10
 ACCT NO.: LRF-3624-001

12/23/09	File original annual statement; letters and copies to Chairman and Clerk.	LRF	0.50	87.50
Total of New Services:			34.10	5,967.50

DATE	EXPENSE	AMOUNT
11/24/09	Election Commissioner - '09 Election	85.84
11/24/09	World Herald - meeting publication	11.55
11/30/09	Mileage	13.20
12/02/09	Papillion Times - meeting publication	11.55
12/18/09	Register of Deeds - file Annual Statement	10.00
12/31/09	Mielage	27.50
Total of New Expenses:		159.64

DATE	PAYMENT	AMOUNT
01/11/10		17,540.02
Total of New Payments:		17,540.02

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$17,540.02
NEW SERVICES:	\$5,967.50
NEW EXPENSES:	\$159.64
NEW PAYMENTS:	\$17,540.02
TOT. CURRENT PERIOD:	\$6,127.14
CURRENT BALANCE:	\$6,127.14

HILLMAN, FORMAN, CHILDERS & McCORMACK

7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669
(402) 397-8051
Tax ID #47-0648847

SID 230 of Sarpy County, NE

PAGE 1

BILLING DATE: 02/16/10

ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$6,127.14

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
01/04/10	Prepare agenda/certificate, officer's certificate, minutes of 12-14 meeting, cover letter to Chairman.	LRF	2.10	367.50
01/05/10	Letter to K.C. Sweeping re street sweeping proposal; letter and 1096 form to accountant; review and revise 12-14 meeting minutes; conference with Bob McKee re US Asphalt invoices and Mitchell release.	LRF	1.50	262.50
01/07/10	Review and pay One-Call bill; conference with Chairman re snow removal; 2nd conference with Chairman; conference call with Chairman and Bill Herr; conference with accountant; assemble warrant info and forward to accountant with cover memo.	LRF	1.60	280.00
01/14/10	Call to county attorney Mike Smith; conference with One-Call re status of payment; conference with Mike Smith re dedication of easement to public to resolve access issue.	LRF	0.50	87.50
01/15/10	Conference with Ralston Insurance re renewal of bonds for Chairman and Clerk.	LRF	0.20	35.00
01/18/10	Review paving repair bills; prepare warrants and forward to Chairman; email to Trustees re same.	LRF	0.80	140.00
01/19/10	Prepare limited dedication of access easement and cover letter to County attorney.	LRF	1.50	262.50
01/20/10	Review and revise dedication; conference with NRD re attorney; conference with Paul Peters re interlocal agreement; revise interlocal agreement and email to Mr. Peters with cover memo.	LRF	2.20	385.00
01/21/10	Review and correct interlocal agreement and distribute to Trustees and Mr. Peters.	LRF	0.30	52.50
01/22/10	Review sweeping proposal, compare '09 price, revise form, forward to Chairman with cover letter.	LRF	0.60	105.00

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SID 230 of Sarpy County, NE

PAGE 2

BILLING DATE: 02/16/10

ACCT NO.: LRF-3624-001

01/23/10	Letters and bond continuation certificates to Chairman and Clerk.	LRF	0.50	87.50
Total of New Services:			11.80	2,065.00

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$6,127.14
NEW SERVICES:	\$2,065.00
NEW EXPENSES:	\$0.00
NEW PAYMENTS:	\$0.00
TOT. CURRENT PERIOD:	\$2,065.00
CURRENT BALANCE:	\$8,192.14

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SID 230 of Sarpy County, NE

PAGE 1
BILLING DATE: 03/11/10
ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$8,192.14

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
02/12/10	Letter and MUD contracts to Chairman.	LRF	0.30	52.50
02/13/10	Warrants and cover letter re asphalt bill; bond continuation certificates and cover letter to County Clerk; cover letter and signed proposal to K.C.	LRF	0.80	140.00
02/18/10	Call to Mike Smith re easement dedication; call to Paul Peters re interlocal agreement with NRD.	LRF	0.30	52.50
02/19/10	Conference with Mike Smith re dedication review status; call to Paul Peters re NRD interlocal.	LRF	0.30	52.50
02/23/10	Conference with Mike Smith re dedication language for access easement, Marriott situation; conference with Paul Peters re NRD interlocal.	LRF	0.50	87.50
02/25/10	Conference with Mike Smith re approval of easement dedication; letter and copy of dedication to Chairman.	LRF	0.40	70.00
Total of New Services:			2.60	455.00

DATE	EXPENSE	AMOUNT
02/10/10	Great Plains One-Call - locate requests	36.36
Total of New Expenses:		36.36

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SID 230 of Sarpy County, NE

PAGE 2
BILLING DATE: 03/11/10
ACCT NO.: LRF-3624-001

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$8,192.14
NEW SERVICES:	\$455.00
NEW EXPENSES:	\$36.36
NEW PAYMENTS:	\$0.00
TOT. CURRENT PERIOD:	\$491.36
CURRENT BALANCE:	\$8,683.50

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SID 230 of Sarpy County, NE

PAGE 1
 BILLING DATE: 05/07/10
 ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$8,683.50

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
03/02/10	Receive and file bond continuation certificates for officers	LRF	0.20	35.00
03/05/10	Review memo from engineer re asphalt bill; conf. with contractor re receipt of payment; report to engineer	LRF	0.40	70.00
03/10/10	Call to chairman re meeting minutes; conference with Paul Peters re status of interlocal agreement with NRD	LRF	0.30	52.50
03/16/10	Conference with paper re adjustment in publication fee; prepare check and forward to paper	LRF	0.30	52.50
03/24/10	Letter and copies of MUD refund agreement to Mark Masek; prepare filing check; letter, check and dedication of easement to register of deeds	LRF	0.80	140.00
03/26/10	Conference with Jeff Loll re status of MUD refund agreement	LRF	0.20	35.00
03/30/10	Conference with Paul Peters re status of interlocal agreement	LRF	0.20	35.00
04/05/10	Check and cover letter to One-call	LRF	0.30	52.50
04/13/10	Call to Paul Peters re interlocal agreement status	LRF	0.20	35.00
04/14/10	Conference with Peters re progress on interlocal agreement (none)	LRF	0.20	35.00
04/23/10	Conference with Peters re delay with NRD interlocal; prepare warrant and cover letter to clerk	LRF	0.70	122.50
Total of New Services:			3.80	665.00

DATE	EXPENSE	AMOUNT
03/16/10	World Herald - budget publication	33.82

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SID 230 of Sarpy County, NE

PAGE 2
BILLING DATE: 05/07/10
ACCT NO.: LRF-3624-001

03/25/10	Sarpy Register of Deeds - filing Dedication	46.00
03/29/10	Great Plains One-call	5.50
Total of New Expenses:		85.32

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$8,683.50
NEW SERVICES:	\$665.00
NEW EXPENSES:	\$85.32
NEW PAYMENTS:	\$0.00
TOT. CURRENT PERIOD:	\$750.32
CURRENT BALANCE:	\$9,433.82

HILLMAN, FORMAN, CHILDERS & McCORMACK

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SID 230 of Sarpy County, NE

PAGE 1
BILLING DATE: 06/14/10
ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$9,433.82

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
05/06/10	Letter to Paul Peters re interlocal agreement with NRD	LRF	0.40	70.00
05/10/10	Warrants and cover letters to two creditors	LRF	0.50	87.50
05/19/10	Review and file certificate re bond payment	LRF	0.20	35.00
05/24/10	Review accountant's engagement letter; letter and two copies of document to chairman	LRF	0.50	87.50
05/28/10	MUD refund checks and cover letter to county treasurer; copies of checks and receipts to trustees	LRF	0.50	87.50
Total of New Services:			2.10	367.50

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$9,433.82
NEW SERVICES:	\$367.50
NEW EXPENSES:	\$0.00
NEW PAYMENTS:	\$0.00
TOT. CURRENT PERIOD:	\$367.50
CURRENT BALANCE:	\$9,801.32

*pd 9-7-10
5052506*



Great Western BankSM

Member FDIC

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May 13, 2010

Hillman Forman Nelsen ETAL
ATTN: Larry R Forman
7171 Mercy Rd, Suite 650
Omaha, NE 68106-2670

RE: Sanitary and Improvement District #230, Series 2007
Account #6737

Dear Gentlemen:

Fee billing for services rendered as Registrar and Paying Agent:
FOR PERIOD OF: DECEMBER 2, 2009 THROUGH JUNE 1, 2010

MINIMUM BOND FEE:

\$250.00

EXTRAORDINARY FEE:

TOTAL FEE DUE:

\$250.00

Please remit your check payable to Great Western Bank, ATTN: Trust Department, 9290 W. Dodge Rd, Ste 202, Omaha, NE 68114. If you have any questions feel free to call us at (402) 557-4142.

Sincerely,

Beth Riege
Vice President
and Trust Operations Officer

CF pa 9-7-10 507