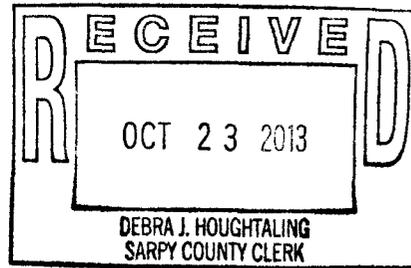


AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA }
 } SS.
County of Sarpy }

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



Wednesday, August 28, 2013 Gretna Breeze

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

[Signature]

HILLMAN, FORMAN, CHILDERS & MCCORMACK
Attorneys
7171 Mercy Road, Suite 650
Omaha, Nebraska 68106-2669

Shon Barenklau OR Anne Lee
Publisher Business Manager

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY SANITARY & IMPROVEMENT DISTRICT NO. 230 OF SARPY COUNTY, NEBRASKA

Today's Date 08-27-2013

Signed in my presence and sworn to before me:

[Signature]

Notary Public

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 11th day of September, 2013, at 6:00 o'clock P.M. at Chalco Hills Recreation Area Visitor's Center, 8901 South 154th Street, Omaha, NE, 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. The agenda for such meeting kept continuously current includes the payment of bills of the District and is available for public inspection at the office of the Clerk, 7171 Mercy Road, Suite 650, Omaha, Nebraska during regular business hours.

James Welniak, Clerk

2011 - 2012 Actual Disbursements & Transfers	\$219,066.00
2012 - 2013 Actual Disbursements & Transfers	\$2,215,341.00
2013 - 2014 Proposed Budget of Disbursements & Transfers	\$194,750.00
2013 - 2014 Necessary Cash Reserve	\$219,484.86
2013 - 2014 Total Resources Available	\$414,234.86
Total 2013 - 2014 Personal & Real Property Tax Requirement	\$156,591.28
Unused Budget Authority Created For Next Year	\$226,421.37

Breakdown of Property Tax:

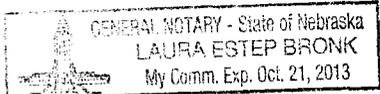
Personal and Real Property Tax Required for Non-Bond Purposes	\$35,588.92
Personal and Real Property Tax Required for Bonds	\$121,002.36

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 11th day of September, 2013, at 6:15 o'clock P.M., at Chalco Hills Recreation Area Visitor's Center, 8901 South 154th Street, Omaha, NE, 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.

2012 - 2013 Property Tax Request	\$204,012.18
2012 Tax Rate	0.570000
Property Tax Rate (2012-2013 Request/2013 Valuation)	0.573246
2013 - 2014 Proposed Property Tax Request	\$156,591.28
Proposed 2013 Tax Rate	0.440000
1672638; 8/28	

Printer's Fee \$ 36.56
Customer Number: 31901
Order Number: 0001672600

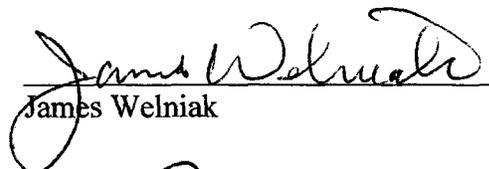


ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

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 6:00 o'clock p.m. on Wednesday, September 11, 2013, at Chalco Hills Recreation Area Visitor's Center, 8901 South 154th Street, Omaha, Nebraska.



Walt Dworak



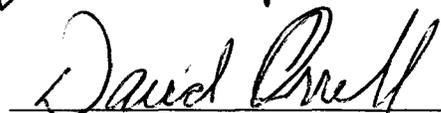
James Welniak



Carol Love



Patrick Vipond



David Orrell

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 3 day of Oct, 2013.

Walt Aword
Chairman

James Wilmore
Clerk

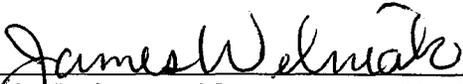
**SANITARY AND IMPROVEMENT DISTRICT NO. 230
OF SARPY COUNTY, NEBRASKA**

Agenda for Trustees' meeting to be held September 11, 2013, at 6:00 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. Approval of Minutes of August 22, 2013 meeting.
3. Resident Concerns
4. Review and Adoption of Budget
5. Engineer's Report re: street cracks
6. Attorney's Report
 - A. Pioneer Refunds
 - B. Street Warranty Period
 - C. "For Sale" Sign for Lot 24B
 - D. Distribution of Audit Report

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 11, 2013**

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 11, 2013 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 Carol Love and Patrick Vipond.

Absent: Trustee David Orrell.

Also present: Attorney Larry Forman.

Notice of the meeting was given in advance thereof by publication in the Gretna Breeze on August 28, 2013, and the attorney presented proof of publication of said notice, a copy of said proof being attached to these minutes. Advance notice was also given to the members of the Board of Trustees and a copy of their acknowledgment of receipt of such notice is attached to these minutes. Notice was also given to the County Clerk of Sarpy County, Nebraska per the attached Certificate of the Clerk of the District. Availability of the agenda was communicated in the advance notice and in the notice given to the Board of Trustees and to the County Clerk. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public

The Chairman 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 August 22, 2013 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 District's budget for 2013-2014. The Attorney 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 after 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	- Absent
Carol Love	- Aye
Patrick Vipond	- Aye

the following resolutions were adopted:

RESOLVED, that the budget for 2013-2014, a copy of which is attached to these minutes, calling for general fund tax revenues of \$35,588.92 and bond fund revenues of \$121,002.36, 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 2012-2013 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.”

The Chairman stated the next item of business on the agenda was the Engineer’s report regarding street cracking. The Attorney distributed to the Board members copy of an email from Engineer Jim Olmsted dated September 5, 2013, a copy of which is attached to these minutes, regarding the current condition of the District’s streets and indicating that he will submit a list of problem areas to the paving contractor to see which areas are covered by the maintenance bond and warranty on the new asphalt.

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

A. Pioneer Refund. Mr. Forman distributed to the Trustees a packet of materials between the District and MUD including a letter and semi-annual report from MUD dated May 31, 2013, letters from Mr. Forman to MUD dated June 5 and September 4, 2013, and emails from the Clerk and Mr. Vipond, copies of which are attached to these minutes. He also submitted to the Trustees copies of his email to the Board dated September 5, 2013 to which was attached a diagram showing the boundaries of the area from which the District was entitled to recover connection fees,

copies of which are also attached to these minutes. Extensive discussion ensued regarding the format and content of the pioneer charge report dated May 31, 2013. During the discussions that ensued, the Trustees directed the Attorney to obtain answers from MUD to a number of questions regarding the pioneer water main, including the total final cost of the pioneer main project, the total amount the SID should expect to recoup from property within the recovery area, the total amount reimbursed to the District at this point in time, and the total amount the District should expect to receive in the future. The Clerk stated that the District had originally sent letters to District residents with estimated project costs and estimated net costs to the District based on information provided by MUD. He stated that the situation became more complicated when MUD claimed that the District had received refunds from MUD in excess of what should have properly been paid. He suggested that the District's Accountant be authorized to review the figures supplied by MUD in light of the contract between the District and MUD to verify that the amounts refunded to date are consistent with the provisions of the contract. A question was also raised concerning the amount of the bond issue to fund the District's pioneer fee expenses. Trustee Vipond observed that if MUD is taking the position that the SID is only entitled to recoup \$20,000.00 in connection fees from Cheyenne Country Estates, the District will never recover amounts necessary to offset the expenses it incurred. In that regard, the Trustees directed the Attorney to determine whether MUD is charging connection fees on a lot-by-lot basis, by sections of subdivisions, or by entire subdivisions. The Trustees also questioned the basis for a refund to SID 257 and they inquired as to the process employed by MUD to determine amounts payable for lots in Cheyenne Country Estates, Palisades, and Meridian Park. After further discussion, Mr. Forman stated that he would contact Mike Corrigan of MUD, one of the individuals with whom the District worked in connection with this project, in an attempt to obtain answers to the questions posed by the Trustees. He stated that once he has obtained additional information from MUD, he will contact the District's Accountant to request an audit of information supplied by MUD.

B. Street Warranty Period. Mr. Forman stated that as previously reported to the Trustees, the warranty period for the paving overlay project is two years from the date of substantial completion on October 1, 2012.

C. "For Sale" Sign for Lot 24B. Mr. Forman distributed to the Trustees copies of a proposed "For Sale" sign to be placed on Lot 24B. After brief discussion, the Trustees suggested

that the sign be revised to reference the size of the lot in acres, to say "Lot for Sale" rather than just "For Sale", to include the area code for Jim Love's phone number, and to include a price of \$95,000.00. The Attorney stated that he would obtain a revised mock-up from the sign company for review by the Trustees before ordering the sign.

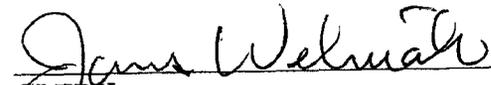
D. Distribution of Audit Report. Mr. Forman distributed to the Trustees copies of the Audit Report for the year ending June 30, 2013 as prepared by the District's Accountants.

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



CHAIRMAN

ATTEST:



CLERK

2013-2014
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, 2013 through JUNE 30, 2014

Contact Information
Auditor of Public Accounts
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Deann.Haefner@nebraska.gov

Submission Information - Adopted Budget Due by 9-20-2013
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.

\$	35,588.92
\$	121,002.36
\$	156,591.28

Property Taxes for Non-Bonds
Principal and Interest on Bonds

Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2013

\$	2,125,000.00
\$	832,554.00
\$	2,957,554.00

Principal
Interest
Total Bonded Indebtedness

Total Certified Valuation (All Counties)

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

CLERK/BOARD MEMBER:

Signature: *James Welniak*
Printed Name: James Welniak
Mailing Address: 3751 South 163rd Avenue
City, Zip: Omaha, 68136
Phone Number: 402 896-6407
E-Mail Address:

Budget Document To Be Used As Audit Waiver?

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

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

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

SID is Less Than 5 Years Old

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

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2012 through June 30, 2013?

YES
 NO
If YES, Please submit Interlocal Agreement Report by December 31, 2013.

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, 2012 through June 30, 2013?

YES
 NO
If YES, Please submit Trade Name Report by December 31, 2013.

SID # 230 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2011 - 2012 (Column 1)	Actual 2012 - 2013 (Column 2)	Adopted Budget 2013 - 2014 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ 84,969.00	\$ -	\$ -
4	County Treasurer's Balance	\$ 73,392.00	\$ 141,227.00	\$ 240,414.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 158,361.00	\$ 141,227.00	\$ 240,414.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 151,255.00	\$ 174,814.00	\$ 153,520.86
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 452.00	\$ 339.00	\$ 300.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 1,720.00	\$ 2,147.00	\$ -
11	State Receipts: Property Tax Credit	\$ 5,274.00	\$ 5,979.00	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 43,231.00	\$ 2,131,249.00	\$ -
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ 20,000.00
17	Total Resources Available (Lines 5 thru 16)	\$ 360,293.00	\$ 2,455,755.00	\$ 414,234.86
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 51,628.00	\$ 1,659,383.00	\$ 43,250.00
20	Capital Improvements (Real Property/Improvements)	\$ 40,558.00	\$ 434,717.00	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 126,880.00	\$ 121,241.00	\$ 131,500.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ 20,000.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 219,066.00	\$ 2,215,341.00	\$ 194,750.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 141,227.00	\$ 240,414.00	\$ 219,484.86
		Tax from Line 6		
		County Treasurer's Commission at 2% of Line 6		
		Delinquent Tax Allowance		
		Total Property Tax Requirement		
		\$ -	\$ -	\$ 153,520.86
		\$ -	\$ -	\$ 3,070.42
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 156,591.28

PROPERTY TAX RECAP

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	\$ 35,588.92
Bond Fund	\$ 121,002.36
Total Tax Request	** \$ 156,591.28

** 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: _____ Amount: \$ _____ Transfer To: _____

Reason: _____

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

Reason: _____

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

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 used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is supplied for the Board Chairperson, notification will be mailed via the US Post Office.

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

Board Chairperson

Preparer

Other Contact

PREPARER

Patrick J Lavelle, CPA
 (Name and Title)

Dutton & Associates P.C.
 (Firm Name)

10822 Old Mill Road
 (Mailing Address)

Omaha 68154
 (City & Zip Code)

402 393-4900
 (Telephone Number)

plavelle@duttoncpa.com
 (E-Mail Address)

OTHER CONTACT

Larry Forman, Attorney
 (Name and Title)

Hillman, Forman, Childers & McCormack
 (Firm Name)

7171 Mercy Rd, Ste 650
 (Mailing Address)

Omaha 68106
 (City & Zip Code)

402 397-8051
 (Telephone Number)

larryforman@hfncm.com
 (E-Mail Address)

SID # 230 in Sarpy County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	156,591.28
Motor Vehicle Pro-Rate	(2) \$	300.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (10))	(5)	_____
LESS: Amount Spent During 2012-2013	(6)	_____
LESS: Amount Expected to be Spent in Future Budget Years	(7)	_____
Amount to be included on 2013-2014 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8) \$	-

TOTAL RESTRICTED FUNDS (A)	(9) \$	156,891.28
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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)	\$ 121,002.36
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) \$	121,002.36
---------------------------------	---------	-------------------

<p style="text-align: center;">TOTAL 2013-2014 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></p>		<p style="text-align: center;">\$ 35,888.92</p>
--	--	--

*Total 2013-2014 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 2013-2014

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2012-2013 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 253,439.89
Option 1 - (1)

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

Line (1) of 2012-2013 Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken %
 (From 2012-2013 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 2012-2013 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)

$$\frac{\text{2013 Growth per Assessor}}{\text{2012 Valuation}} = \frac{-}{\text{Multiply times 100 To get \%}}$$

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

$$\frac{4}{5} = \frac{80}{100} \% \text{ Must be at least .75 (75\%) of the Governing Body}$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE %
(5)

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

SID # 230 in Sarpy County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>3.50 %</u> (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>8,870.40</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>262,310.29</u> (8)
Less: 2013-2014 Restricted Funds from LC-3 Supporting Schedule	<u>35,888.92</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>226,421.37</u> (10)

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

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

Levy Limit Form
Sanitary and Improvement Districts

SID # 230 in Sarpy County

Total 2013-2014 Personal and Real Property Tax Request		\$ <u>156,591.28</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>121,002.36</u>) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(\$ <u>121,002.36</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 35,588.92</u> (3)
2013 Valuation (Per the County Assessor)		<u>\$ 35,588,927.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.100000</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 2013

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

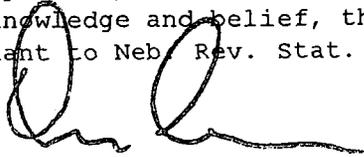
TO : SID 230

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	270	35,588,927

**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)

8-14-13

(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. 2013



Independent Accountant's Compilation Report

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

We have compiled the accompanying forecasted budget statement of Sanitary Improvement District No. 230 of Sarpy County, Nebraska (District) for the year ending June 30, 2013 in the accompanying prescribed form in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of a forecast information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statement or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We have also compiled the historical financial information of Sanitary Improvement District No. 230 of Sarpy County, Nebraska for the years ended June 30, 2013 and 2012 included in the accompanying form prescribed by the State of Nebraska. We have not audited or reviewed the accompanying historical financial information and, accordingly, do not express an opinion or provide any assurance about whether the historical financial information is in accordance with the requirements of the State of Nebraska.

Management is responsible for the preparation and fair presentation of the historical financial information in accordance with the basis of accounting prescribed by the requirements of the State of Nebraska and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the historical financial information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form prescribed by the requirements of the State of Nebraska without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial information.

The forecasted and historical financial information included in the accompanying prescribed form are presented in accordance with requirements of the State of Nebraska, which differ from accounting principles generally accepted in the United States of America. Accordingly, these statements are not designed for those who are not informed about such differences. This report is intended solely for the information and use of management, the County Clerk of Sarpy County, the Auditor of Public Accountants of the State of Nebraska and District residents and is not intended to be and should not be used by anyone other than these specified parties.

Dutton & Associates P.C.

Omaha, Nebraska
August 22, 2013

2013-2014 GENERAL BUDGET FORM WORKSHEET

Line No.	2013-2014 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	\$ 54,225.00	\$ 186,189.00			\$ 240,414.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 54,225.00	\$ 186,189.00	\$ -		\$ 240,414.00
6	Personal and Real Property Taxes	\$ 34,891.10	\$ 118,629.76			\$ 153,520.86
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 100.00	\$ 200.00			\$ 300.00
9	State Receipts: State Aid (To LC-3 Supporting Schedule)					\$ -
10	State Receipts: Other					\$ -
11	State Receipts: Property Tax Credit					\$ -
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)					\$ -
14	Local Receipts: Other	\$ -	\$ -			\$ -
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)					\$ -
16	Transfers In Other Than Surplus Fees		\$ 20,000.00			\$ 20,000.00
17	Total Resources Available (Lines 5 to 14)	\$ 89,216.10	\$ 325,018.76	\$ -		\$ 414,234.86
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 42,000.00	\$ 1,250.00			\$ 43,250.00
20	Capital Improvements (Real Property/Improvements)		\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 131,500.00			\$ 131,500.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees	\$ 20,000.00				\$ 20,000.00
28	Transfers Out Other Than Surplus Fees	\$ 62,000.00	\$ 132,750.00	\$ -		\$ 194,750.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 27,216.10	\$ 192,268.76	\$ -		\$ 219,484.86
30	Cash Reserve (Line 17 - Line 29)					
PROPERTY TAX RECAP						
	Tax from Line 6	\$ 34,891.10	\$ 118,629.76	\$ -		\$ 153,520.86
	County Treasurer's Commission at 2 % of Line 6	\$ 697.82	\$ 2,372.60	\$ -		\$ 3,070.42
	Delinquent Tax Allowance					\$ -
	Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 35,588.92	\$ 121,002.36	\$ -		\$ 156,591.28

2013-2014 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	\$ 25,193.00	\$ 116,034.00			\$ 141,227.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 25,193.00	\$ 116,034.00	\$ -		\$ 141,227.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 58,672.00	\$ 116,142.00			\$ 174,814.00
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 113.00	\$ 226.00			\$ 339.00
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 761.00	\$ 1,386.00			\$ 2,147.00
11	State Receipts: Property Tax Credit	\$ 2,184.00	\$ 3,795.00			\$ 5,979.00
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 55.00	\$ 2,131,194.00			\$ 2,131,249.00
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 86,978.00	\$ 2,368,777.00	\$ -		\$ 2,455,755.00
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 32,753.00	\$ 1,626,630.00			\$ 1,659,383.00
20	Capital Improvements (Real Property/Improvements)		\$ 434,717.00			\$ 434,717.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 121,241.00			\$ 121,241.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 32,753.00	\$ 2,182,588.00	\$ -		\$ 2,215,341.00
30	Balance Forward (Line 17 - Line 29)	\$ 54,225.00	\$ 186,189.00	\$ -		\$ 240,414.00

2013-2014 GENERAL BUDGET FORM WORKSHEET

Line No.	2011-2012 ACTUAL	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance					\$ -
3	Investments		\$ 84,969.00			\$ 84,969.00
4	County Treasurer's Balance	\$ 25,203.00	\$ 48,189.00			\$ 73,392.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 25,203.00	\$ 133,158.00	\$ -		\$ 158,361.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 44,275.00	\$ 106,980.00			\$ 151,255.00
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 132.00	\$ 320.00			\$ 452.00
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 495.00	\$ 1,225.00			\$ 1,720.00
11	State Receipts: Property Tax Credit	\$ 1,507.00	\$ 3,767.00			\$ 5,274.00
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 28.00	\$ 43,203.00			\$ 43,231.00
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 71,640.00	\$ 288,653.00	\$ -		\$ 360,293.00
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 46,447.00	\$ 5,181.00			\$ 51,628.00
20	Capital Improvements (Real Property/Improvements)		\$ 40,558.00			\$ 40,558.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 126,880.00			\$ 126,880.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 46,447.00	\$ 172,619.00	\$ -		\$ 219,066.00
30	Balance Forward (Line 17 - Line 29)	\$ 25,193.00	\$ 116,034.00	\$ -		\$ 141,227.00

SID # 230
Expenses & Revenues

	General Fund				Bond Fund			
	Actual 6/30/11	Actual 6/30/12	Actual 6/30/13	Budget 6/30/14	Actual 6/30/11	Actual 6/30/12	Actual 6/30/13	Budget 6/30/14
Revenues - Local								
Interest on Taxes	110	28	55		254	67	126	
Interest on Investments					195	38		
Warrants Issued	10,706				250	43,098	250	
Bond Issue							2,125,000	
Other					5,819		5,818	
	<u>10,816</u>	<u>28</u>	<u>55</u>	<u>-</u>	<u>6,518</u>	<u>43,203</u>	<u>2,131,194</u>	<u>-</u>
Expenses								
Audit	5,700	5,800	5,875	6,000				
Board Fees								
Bond Issue Costs							117,436	
Clerk Fees								
Collection Fees	912	886	1,174		2,106	2,141	2,325	
Election Expense								
Electrical								
Engineering				5,000				
Fiscal agent fees					750	2,540	500	1,000
Insurance	771	120	728	1,000				
Interest on Warrants							4,899	
Legal	21,250	22,687	18,730	20,000				
Maintenance & Repairs	34,923	6,899	2,236	10,000				
Outstanding Warrants		10,055	3,928			500	146,470	250
Publications			82					
Street Lighting								
Bond Refunding							1,355,000	
Construction Costs						40,558	434,717	-
Bond Principal Payments					60,000	60,000	65,000	70,000
Bond Interest Payments					69,250	66,880	56,241	61,500
	<u>63,556</u>	<u>46,447</u>	<u>32,753</u>	<u>42,000</u>	<u>132,106</u>	<u>172,619</u>	<u>2,182,588</u>	<u>132,750</u>

Construction

SID # 230
Tax Rate

<u>6/30/13</u>		<u>General</u>	<u>Bond</u>	<u>Total</u>
Valuation	35,791,610			
Tax Rate		0.20824	0.36176	0.57000
Taxes		<u>74,532.09</u>	<u>129,480.09</u>	<u>204,012.18</u>

6/30/14

Same Levy as Prior Year

Valuation	35,588,927			
Tax Rate		0.20824	0.36176	0.57000
Taxes		<u>74,110.03</u>	<u>128,746.86</u>	<u>202,856.88</u>

Valuation	35,588,927			
Tax Rate		0.1	0.34	0.44
Taxes		<u>35,588.93</u>	<u>121,002.35</u>	<u>156,591.28</u>

collection rate		1.02	1.02	
net taxes		<u>34,891.10</u>	<u>118,629.76</u>	
collection fee		<u>697.83</u>	<u>2,372.59</u>	

Diane

From: James Olmsted [JimO@olmstedperry.com]
Sent: Thursday, September 05, 2013 3:46 PM
To: Larry Forman; huntmup1@msn.com; jwelniak@tenaska.com; hunemup@yahoo.com; pvipond@ldmlaw.com; dchorell@cox.net
Subject: RE: SID 230 - Asphalt Overlay Project

Larry,

I drove through the subdivision on Friday, August 30th, and looked at the condition of the streets. I found some edge cracking in several locations and also found some expansion joint cracks in some areas. I made a list of 10 items/areas that we need to watch and/or follow up on.

The edge cracking could be caused by traffic driving on the edge of the road surface where the paving machine ran the asphalt out past the original edge of the street. If that is what has happened (not entirely sure just yet), then traffic would have the tendency to roll that edge and cause cracking. I did see several vehicles parked on or beyond the pavement edge during my drive through. The transverse cracks in the pavement are caused by expansion. These are not unusual and should be filled with crack sealant on an annual basis as part of the normal street maintenance, usually in the fall.

I will send my list of edge cracking to the Contractor and ask him to take a look at them as part of the warrantee on the project.

Jim

From: Larry Forman [mailto:larryforman@hfncm.com]
Sent: Wednesday, September 04, 2013 10:12 AM
To: huntmup1@msn.com; jwelniak@tenaska.com; hunemup@yahoo.com; pvipond@ldmlaw.com; dchorell@cox.net
Cc: James Olmsted
Subject: SID 230 - Asphalt Overlay Project

Mr. Chairman & Members of the Board:

Just a note to advise you that the date of substantial completion of the paving overlay project was October 1, 2012. The maintenance warranty covers the two year period thereafter which will conclude on October 1, 2014. In the meantime, I have spoken with Engineer Jim Olmsted concerning the current condition of the roads. He is going to inspect the area for cracks on Friday, August 30, thereafter giving us suggestions on what actions need to be taken. I'll let you know as soon as I hear something further.

Larry R. Forman
Hillman, Forman, Childers
& McCormack
7171 Mercy Road, Suite 650
Omaha, NE 68106
(402) 397-8051 - Phone
(402) 397-2868 - Fax

Information from ESET NOD32 Antivirus, version of virus signature database 8763 (20130904)

9/5/2013



METROPOLITAN
UTILITIES DISTRICT

May 31, 2013

SID 230 of Sarpy County
% Larry R. Forman, Esq.
7171 Mercy Road, Suite 650
Omaha, NE 68106

RE: Semi-annual Report - Pioneer Charge Refunds

Mr. Forman:

The semi-annual report for Cinnamon Acres, SID 230S, set forth in the agreement of April, 2010 between Cinnamon Acres and the Metropolitan Utilities District is enclosed. There have been no additional connections.

Please contact me with any questions or comments concerning this report.

Sincerely,

Lisa Herren
Accountant
402-504-7175

Cinnamon Acres - SID 230S
Semi-Annual Report - Water Main Recovery Area
WCP 9703 Pioneer Charge Refunds

Cinnamon Acres Pioneer Fees for WCP 9703

Updated 05/31/2013

Pioneer Main	Initial Deposit	Adj. to Actual	Principal	Interest	Return	Cinnamon Acres	Refunds after 6/2010 84.4%	Refunds after 6/2010 15.6% MUD	Date Paid	Job No.	Payer	Payee
North Half								82,059.34				
Beginning Principal Amt Allocated to Pioneer Connection Refunds			286,914.59									
WCP 9703 168th, Giles to 1/2 mile so.	11,867.00	(3,731.55)	8,085.63	49.82	8,135.45				pd 5/3/06	WCC 9733	SID 240	SID 230S
WCP 9703 168th, Giles to 1/2 mile so.	15,912.00	(5,025.45)	10,701.83	184.72	10,886.55				pd 6/30/06	WCC 9819	SID 255S	SID 230S
WCP 9703 168th, Giles to 1/2 mile so.	2,572.00	(824.58)	1,664.73	82.69	1,747.42				9/13/2006	WCC 9888-1	SID 260S	SID 230S
WCP 9703 168th, Giles to 1/2 mile so.	10,148.00	(3,263.53)	6,373.54	510.83	6,884.47				pd 7/12/06	WCC 9890	SID 240S	SID 230S
WCP 9703 168th, Giles to 1/2 mile so.	55,696.00	(18,179.71)	34,769.06	2,747.23	37,516.29				pd 3/7/2007	WCC 9886-2	SID 260S	SID 230S
WCP 9703 168th, Giles to 1/2 mile so.	21,039.00	(6,822.28)	13,973.47	243.25	14,216.72				pd 4/21/06	WCC 9883	SID 257S	SID 230S
WCP 9703 168th, Giles to 1/2 mile so.	13,662.00	97.88	12,033.61	1,726.25	13,759.86				pd 2/7/2007	WCC 9886-1	SID 257S	SID 230S
WCP 9703 168th, Giles to 1/2 mile so.	5,072.00	(1,962.56)	3,091.64	317.80	3,409.44				3/7/2007	WCC 9886-2	SID 257S	SID 230S
WCP 9703 168th St, Comhusker Rd to 1/2 mile north	1,365.64	26.26	984.86	407.04	1,391.90				pd 5/20/2010	Receipt #3603	Greina Fire	SID 230S
WCP 9703 168th St, Giles to 1/2 mile south			4,926.64	3,251.65	1,674.98	4,926.64			pd 11/2/2011	Receipt #2716	SID 257S	SID 257S
Subtotal ending 03/2013 potential Pioneer charges due to Cinnamon Acres			192,309.58									

South Half

Beginning Principal Amt Allocated to Pioneer Connection Refunds			288,914.59									
WCP 9703 168th, Comhusker to 1/2 mi. north	11,867.00	(3,189.19)	8,624.88	52.93	8,677.81				pd 5/3/06	WCC 9733	SID 240	SID 230S
WCP 9703 168th, Comhusker to 1/2 mi. north	15,912.00	(4,289.68)	11,415.29	197.03	11,612.32				pd 6/30/06	WCC 9819	SID 255S	SID 230S
WCP 9703 168th, Comhusker to 1/2 mi. north	55,696.00	(15,678.62)	37,087.00	2,930.38	40,017.38				pd 3/7/2007	WCC 9888-2	SID 260S	SID 230S
WCP 9703 168th, Comhusker to 1/2 mi. north	2,572.00	(708.09)	1,775.71	88.20	1,863.91				9/13/2006	WCC 9888-1	SID 260S	SID 230S
WCP 9703 168th, Comhusker to 1/2 mi. north	10,148.00	(2,804.57)	6,798.44	544.99	7,343.43				pd 7/12/06	WCC 9890	SID 240S	SID 230S
WCP 9703 168th St, Comhusker Rd to 1/2 mile south	1,280.28	24.81	923.30	381.59	1,304.89				pd 5/20/2010	Receipt #3602	Greina Fire	SID 230S
Subtotal ending 12/2010 potential Pioneer charges due to Cinnamon Acres			222,289.97									

Pioneer charges refunded to MUD as settlement in full of \$24,605.58 over-refunded to Cinnamon Acres

Excess refund to SID 230S			107,088.02									
WCP 9703 168th, Giles to 1/2 mile so.	9,644.00	109.46	7,848.01	1,905.45	9,753.46				pd 10/22/08	WCC 9886-3	SID 257S	MUD
WCP 9703 168th, Giles to 1/2 mile so.	9,490.00	58.33	7,372.37	2,175.96	9,548.33				pd 09/11/2008	100055000240	Mike Huber	MUD
Settlement agreement write-off			9,385.22									
WCP 9703 168th St, Comhusker Rd to 1/2 mile north	236.64	4.55	170.66	70.53	241.19				pd 5/20/2010	Receipt #3602	Greina Fire	€ MUD
WCP 9703 168th St, Comhusker Rd to 1/2 mile south	252.42	4.85	252.42	4.85	257.27				pd 5/20/2010	Receipt #3603	Greina Fire	€ MUD
WCP 9703 168th St, Giles to 1/2 mile south			910.61	601.01	309.60			910.61	pd 11/2/2011	Receipt #2716	SID 257S	SID 257S
Total due MUD			81,148.73									

Refunds collected from Pioneer mains connections go to MUD for the principal refunds of \$7,848.01, \$7,372.37 and the settlement agreement write-off of \$9,385.22 which totals \$24,605.60. The \$24,605.60 was refunded to SID 230S in excess of the amount that should have been properly refunded. According to the agreement between Cinnamon Acres and MUD, approved and signed in April, 2010, the above itemized refunds satisfy the amount that Cinnamon Acres owed back to MUD prior to this agreement. The two principal refunds were collected from the connections at 168th Street, Giles to 1/2 mile south (\$7,848.01) and 168th Street, Giles to 1/2 mile south (\$7,372.37).

\$82,482.42 owed to MUD rather than Cinnamon Acres due to utilizing incorrect equivalent cost resulting in an excess refund to Cinnamon Acres SID 230S Agreement signed in 2010 with SID 230S agrees that MUD will recoup the excess funds refunded to SID 230S through the collection of Pioneer charges to WCP 9703

LAW OFFICES

HILLMAN, FORMAN,
CHILDERS & McCORMACK

7171 Mercy Road • Suite 650
Omaha, Nebraska 68106-2669
(402) 397-8051 • Fax: (402) 397-2868
e-mail: hillmanforman@hfncm.com

EUGENE L. HILLMAN*
LARRY R. FORMAN
EMMETT D. CHILDERS
PATRICIA McCORMACK
*ALSO ADMITTED IN COLORADO

OF COUNSEL
WILLIAM J. ELDER*

JOHN R. McCORMACK
(1910 - 1999)

June 5, 2013

Ms. Lisa Herren
Accountant
Metropolitan Utilities District
1723 Harney Street
Omaha, NE 68102-1960

Re: SID 230 - Semi-Annual Report - Pioneer Charge Refunds

Dear Ms. Herren:

While I would like to thank you for your letter of May 31, 2013 and the attached semi-annual report claiming no additional connections during the past six months, the Trustees of SID 230 take issue with your conclusion. It is their impression that at least half a dozen new homes have been constructed in the past six months just in the Cheyenne Estate subdivision and they believe that a number of additional homes may have been constructed in the past six months in other adjacent subdivisions which are less visible from Cinnamon Acres. In order to leave the Trustees with a higher comfort level concerning the validity of your report, I would ask you to identify all lots in Cheyenne Estates for which SID 230 has received credit. It may well be that credit was previously given at an earlier time, but since this is the second semi-annual report claiming no additional connections, the Trustees need to demonstrate to their constituents that they are actively monitoring this situation. Your prompt response would be greatly appreciated.

Very truly yours,



Larry R. Forman

LRF:sr

cc: Trustees via email

LAW OFFICES
HILLMAN, FORMAN,
CHILDERS & McCORMACK
7171 Mercy Road • Suite 650
Omaha, Nebraska 68106-2669
(402) 397-8051 • Fax: (402) 397-2868
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EUGENE L. HILLMAN*
LARRY R. FORMAN
EMMETT D. CHILDERS
PATRICIA McCORMACK
*ALSO ADMITTED IN COLORADO

OF COUNSEL
WILLIAM J. ELDER*
JOHN R. McCORMACK
(1910 - 1999)

September 4, 2013

Ms. Lisa Herren
Accountant
Metropolitan Utilities District
1723 Harney Street
Omaha, NE 68102-1960

Re: SID 230 - Semi-Annual Report - Pioneer Charge Refunds

Dear Ms. Herren:

On June 5, 2013, I submitted to you a letter, a copy of which is attached, regarding connection fees payable to SID 230 from Cheyenne Country Estates. If you responded to that letter, I have misplaced your response and would ask that you furnish a duplicate copy for distribution to the Board members. I would also like to request that we receive a report concerning all lots within the overall area from which we are to receive contributions. I am confident you were giving us credit for all connection fees to which we are entitled but the Trustees need to be in a position to respond intelligently when their constituents inquire as to why no more funds have been received when construction seems to be progressing at a rapid rate.

Thanks in advance for your response to this inquiry.

Very truly yours,


Larry R. Forman

LRF:sr
Encl.
cc: Trustees via email

Larry

From: Vipond, Patrick [pvipond@ldmlaw.com]
Sent: Tuesday, June 04, 2013 4:06 PM
To: 'Welniak, Jim'; 'Larry'; huntmup1@msn.com; hunemup@yahoo.com; dchorrell@cox.net
Subject: RE: SID 230 - MUD Pioneer Report
Attachments: Disclaimer.txt

All of the surrounding neighborhoods that would hook into this have houses that have been going up due to the reinvigorated housing market from the low interest rates.

From: Welniak, Jim [mailto:jwelniak@TENASKA.com]
Sent: Tuesday, June 04, 2013 3:55 PM
To: Vipond, Patrick; 'Larry'; huntmup1@msn.com; hunemup@yahoo.com; dchorrell@cox.net
Subject: RE: SID 230 - MUD Pioneer Report

Seems like there has been at least a half dozen new homes started in Cheyenne Estates alone within the past six months.

From: Vipond, Patrick [mailto:pvipond@ldmlaw.com]
Sent: Tuesday, June 04, 2013 3:53 PM
To: 'Larry'; huntmup1@msn.com; Welniak, Jim; hunemup@yahoo.com; dchorrell@cox.net
Subject: RE: SID 230 - MUD Pioneer Report

I have tough time believing that there have been no new homes connected to MUD in the last 6 months.

Patrick G. Vipond

LAMSON, DUGAN AND MURRAY, LLP
ATTORNEYS AT LAW

10306 REGENCY PARKWAY DRIVE, OMAHA, NEBRASKA 68114-3743
PHONE 402-397-7300. FAX 402-397-7824

From: Larry [mailto:larryforman@hfncm.com]
Sent: Tuesday, June 04, 2013 3:38 PM
To: huntmup1@msn.com; jwelniak@tenaska.com; hunemup@yahoo.com; Vipond, Patrick; dchorrell@cox.net
Subject: SID 230 - MUD Pioneer Report

Mr. Chairman & Members of the Board:

Attached is the semi-annual report from MUD disclosing no additional connections during the past six months.

Larry R. Forman
Hillman, Forman, Childers & McCormack
7171 Mercy Road, Suite 650
Omaha, Nebraska 68106
(402) 397-8051 - telephone
(402) 397-2868 - facsimile

6/4/2013

Sharon

From: Larry Forman [larryforman@hfncm.com]
Sent: Thursday, September 05, 2013 1:49 PM
To: 'huntmup1@msn.com'; 'jwelniak@tenaska.com'; 'hunemup@yahoo.com'; 'pvipond@ldmlaw.com'; 'dchorrell@cox.net'
Subject: SID 230 - Pioneer Fee Recovery Area
Attachments: Pioneering Map.pdf; Letter to MUD.pdf
Mr. Chairman and Members of the Board:

At the last Board meeting Mr. Vipond raised a question concerning the scope of the area from which you can expect to receive contributions to reduce the amount of the net cost to the District for pioneering the water main down 168th Street.

Attached is a diagram showing the boundaries of the recovery area. That area, exclusive of property within the boundaries of the District, encompasses slightly in excess of 4 square miles. The northern boundary of the recovery area is Giles Road, since that was the northerly starting point of the pioneer water main. The south boundary is the road six blocks south of Schram Road. The western boundary is 180th Street. The eastern boundary varies from 156th Street on the north to 168th Street for the south two miles.

I am today sending a letter to MUD in the hope of getting more up-to-date information regarding connection fees. As soon as I receive a response, I will forward copies to each of you.

Larry R. Forman
Hillman, Forman, Childers
& McCormack
7171 Mercy Road, Suite 650
Omaha, NE 68106
(402) 397-8051 - Phone
(402) 397-2868 - Fax

Larry

From: Larry [larryforman@hfncm.com]
Sent: Wednesday, June 05, 2013 11:51 AM
To: 'Dave Orwell'; 'Vipond, Patrick'
Cc: 'Welniak, Jim'; 'huntmup1@msn.com'; 'hunemup@yahoo.com'
Subject: RE: SID 230 - MUD Pioneer Report
Attachments: Letter to MUD 6-5-13.pdf

Please see attached letter to MUD

LRF

From: Dave Orwell [mailto:dchorrell@cox.net]
Sent: Tuesday, June 04, 2013 7:21 PM
To: Vipond, Patrick
Cc: Welniak, Jim; Larry; huntmup1@msn.com; hunemup@yahoo.com
Subject: Re: SID 230 - MUD Pioneer Report

Certainly is hard to believe seems like there has been quite a bit of new housing starts around.

Sent from my iPad

On Jun 4, 2013, at 4:05 PM, "Vipond, Patrick" <pvipond@ldmlaw.com> wrote:

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Patrick G. Vipond

<image001.gif>

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6/5/2013

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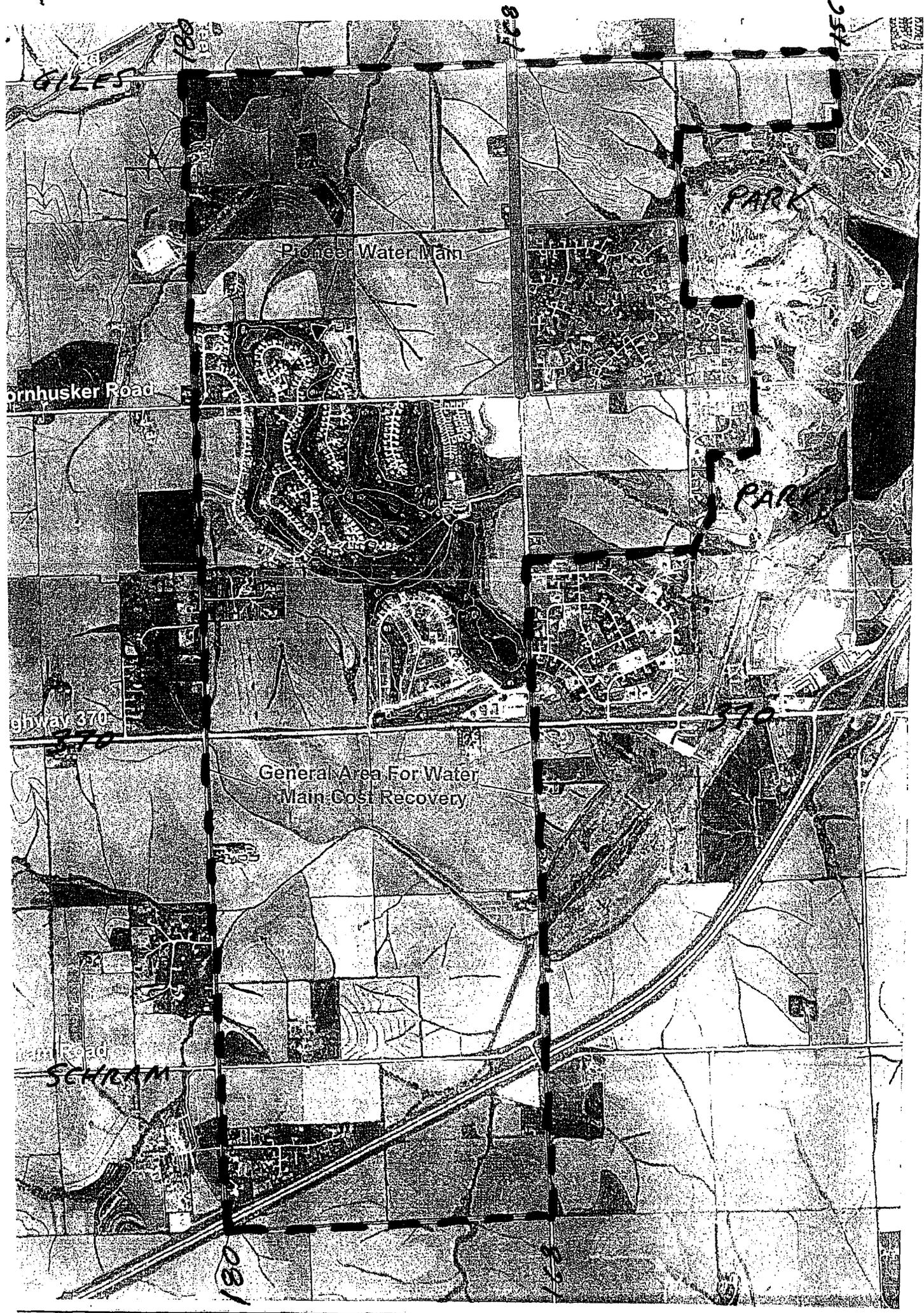
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GILES

Pioneer Water Main

Cornhusker Road

Highway 370

General Area For Water Main Cost Recovery

SCHRAM

PARK

PARK

837

751

881