

LAW OFFICES
**HILLMAN, FORMAN,
CHILDERS & McCORMACK**
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Omaha, Nebraska 68106-2669
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EUGENE L. HILLMAN*
LARRY R. FORMAN
EMMETT D. CHILDERS
PATRICIA McCORMACK
*ALSO ADMITTED IN COLORADO

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

October 13, 2014

Ms. Debra J. Houghtaling
Sarpy County Clerk
1210 Golden Gate Drive, Suite 1118
Papillion, NE 68046-2895

Re: SID 230

Dear Debra:

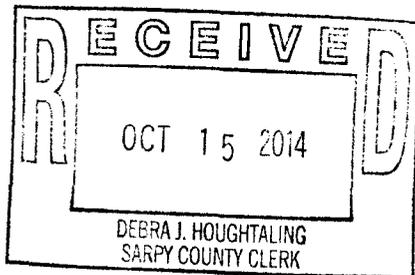
Enclosed please find a copy of the proceedings of the September 16, 2014 meeting of the Board of Trustees of SID 230.

Very truly yours,



Larry R. Forman

LRF:sr
Encl.



ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

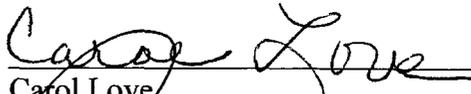
The undersigned Trustees of Sanitary and Improvement District No. 230 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held at 7:00 o'clock p.m. on Tuesday, September 16, 2014, at Chalco Hills Recreation Area Visitor's Center, 8901 South 154th Street, Omaha, Nebraska.



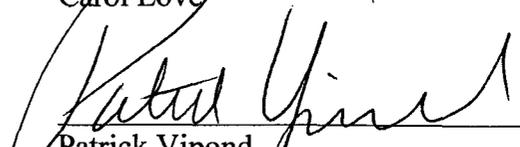
Walt Dworak



James Welniak



Carol Love



Patrick Vipond



Rick Faber

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.

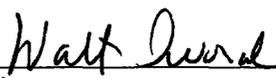
3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects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

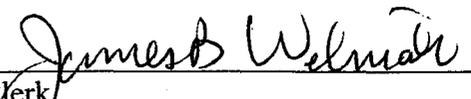
5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the 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 7 day of Oct., 2014.



Chairman



Clerk

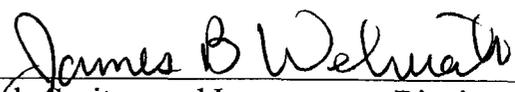
**SANITARY AND IMPROVEMENT DISTRICT NO. 230
OF SARPY COUNTY, NEBRASKA**

Agenda for Trustees' meeting to be held September 16, 2014, 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 September 11, 2013 meeting.
3. Election matters.
 - A. Review and approval of Election Commissioner's certificate.
 - B. Election of Chairman and Clerk.
 - C. Ordering of Bonds.
4. Review and Adoption of Budget
5. Resident Concerns
6. Attorney's Report
7. Ratification of Warrants and Payment of Bills
8. Set Date for Next Meeting

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 16, 2014**

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 16, 2014 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, Patrick Vipond and Trustee-Elect Rick Faber.

Absent: None.

Also present: Attorney Larry Forman.

Notice of the budget hearing and notice of the special public hearing was given in advance thereof by publication in the Gretna Breeze on September 10, 2014, 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 September 11, 2013 meeting. After brief discussion, the minutes were approved as submitted.

The Chairman stated that the next item of business on the agenda was election matters. Attorney Larry Forman reported as follows:

A. Review and approval of Election Commissioner's Certificate. Mr. Forman distributed to the Trustees copies of the Election Commissioner's Certificate, a copy of which is attached to these minutes, indicating that Walt Dworak, James Welniak, Carol Love, Patrick Vipond and Rick Faber had been elected to a two year term of office. After brief discussion, the Trustees approved the Certificate and directed that a copy thereof be filed with the District's original records.

B. Election of Chairman and Clerk. Mr. Forman stated that it was necessary to elect a Chairman and Clerk. After brief discussion, 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
Rick Faber	- Aye

the following resolution was adopted:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 230 of Sarpy County, Nebraska that Walt Dworak and James Welniak be and hereby are re-elected Chairman and Clerk respectively of the District until such time as their successors are elected and qualified to hold office.

C. Ordering of Bonds. Mr. Forman stated that it was necessary to order renewal bonds for the Chairman and Clerk. After brief discussion, the Trustees authorized Mr. Forman to procure renewal bonds for the officers.

The Chairman stated that the next item of business on the agenda was review and adoption of the District's budget for 2014-2015. 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
Carol Love	- Aye
Patrick Vipond	- Aye
Rick Faber	- Aye

the following resolutions were adopted:

RESOLVED, that the budget for 2014-2015, a copy of which is attached to these minutes, calling for general fund tax revenues of \$17,826.95 and bond fund revenues of \$124,788.65, 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 2014-2015 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 that the next item of business on the agenda was resident concerns.

A. The Chairman expressed irritation with the Pioneer Water Main Extension Agreement with Metropolitan Utilities District, stating that at the time the District was negotiating the Agreement with MUD, MUD's projections for the rate at which moneys would be recouped from other properties utilizing the Pioneer Main and the amounts of money to be recouped by the District were apparently overly optimistic and greatly inflated. He stated that in reliance on the MUD projections, the District had agreed to front the costs for pioneering half the cost of the main extension in 168th between Harrison and Highway 370 and stated that if the Board had had any inkling that the amounts to be recouped from connecting subdivisions would have been as modest as they have proven to be and the rate of return was going to be as slow as it has been over the past decade, the Board would have never approved the arrangement with MUD and would have simply opted to upgrade and increase the capacity of the private water system it had obtained from developer Joe Ruhaak as a result of the lawsuit which resulted in transfer of the water system to the District. Extended discussion ensued concerning the eventual cost of the project, the modest amounts recouped from subdivisions connected into the main, and the revenue enhancement enjoyed by MUD resulting from additional revenues derived from connecting subdivisions which would not even have been formed had the District not agreed to participate as a Pioneer in the water main extension project. Further discussion ensued concerning the nature and extent of representations made and the identities of the persons making those representations. After further discussion, the Trustees directed the attorney to contact at MUD to arrange a meeting in late October between MUD representatives and members of the Board of Trustees to discuss this matter in more detail.

B. Trustee Pat Vipond suggested that the District make arrangements promptly for performance of crack sealing work on the District's streets to minimize the danger of further damage to the streets in the coming winter season. The Trustees directed the Attorney to contact Engineer Jim Olmsted to procure inspections, preparation of cost estimates and performance of crack sealing work.

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

A. Dedication of Lot 24B Easement. Mr. Forman distributed to the Trustees copies of a letter dated July 21, 2014 from Deputy Sarpy County Attorney Nicole O'Keefe, a copy of which is attached to these minutes, discussing at length the history of the various easements from time to time providing a means of access to Lot 24B of Cinnamon Acres Replat Lot 24 from the time Lot 24 was replatted into Lots 24A and 24B up to the present time. He stated that the County Attorney's letter was prompted by his contact with the Sarpy County Planning Department to verify that a purchaser of Lot 24B would in fact be able to obtain a building permit to allow placement of a single family home on the lot based on the contents of the Permanent Access and Utility Easement filed as Instrument #2009-30290 in the office of the Sarpy County Register of Deeds as supplemented by the Dedication filed with the Register of Deeds as Instrument #2010-07310. The County Attorney had concluded that a Restated and Amended Dedication, a copy of which is also attached to these minutes, should be filed to clarify the rights of the public to utilize the access easement, subject to the caveat that the County Attorney's office could not bind or obligate the County. Mr. Forman stated that in order for the District to be in full compliance with all recommendations previously made by the County to render Lot 24B marketable and buildable, it was necessary to execute and file with the Register of Deeds the Restated and Amended Dedication. After additional discussion, 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
Rick Faber	- Aye

the following resolution was adopted:

RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 230 of Sarpy County, Nebraska does hereby authorize and direct the Chairman and Clerk to execute the Restated and Amended Dedication, a copy of which is attached to these minutes and does authorize the Attorney for the District to file said document with the Sarpy County Register of Deeds.

Discussion ensued with respect to the most effective way in which to market the lot, with the Trustees concluding that in lieu of simply placing a for sale sign on the property, the District should enlist the services of a local Realtor affiliated with the Multiple Listing Service to assist the Board in establishing a listing price for the property and to proceed with steps to market the property. After further discussion, the Trustees determined to approach Pat Lichter with N.P. Dodge to determine if he would be willing to list the property and they authorized the Chairman to establish a listing price for the property in consultation with Mr. Lichter. The Trustees authorized the Clerk to contact Mr. Lichter to verify his interest in listing the property and the Clerk indicated he would do so.

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
Carol Love	- Aye
Patrick Vipond	- Aye
Rick Faber	- 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 Warrants No. 693 through 703 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:

#693	Dutton & Associates - Accounting Services	\$5,000.00
#694	Dutton & Associates - Accounting Services	\$1,050.00
#695	Omni Engineering - Inv #114272 - crack sealing	\$1,300.00
#696	Great Plains Locating Service - Locate services	\$1,000.00
#697	Ralston Ins. Agency, Inc. - chairman & clerk bonds	\$120.00

#698	Great Plains Locating Service - Feb, 2014 thru July, 2014	\$600.00
#699	Olmsted & Perry- Inv. 01-13029 & 02-13029	\$887.51
#700	Hillman, Forman - Legal services and expenses	\$5,000.00
#701	Hillman, Forman - Legal services and expenses	\$5,000.00
#702	Hillman, Forman - Legal services and expenses	\$2,118.96
#703	EMC Insurance Companies - General Liability Insurance	\$767.00

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

Hillman, Forman - \$6,595.45 for legal fees and expenses

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
Rick Faber	- 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. 704 and 706 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:

#704	Hillman, Forman - legal fees and expenses	\$5,000.00
#706	Hillman, Forman - legal fees and expenses	\$1,595.45

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

Bankers Trust Company - \$750.00 for Admin & Disclosure Fee
 Ameritas Investment Corp. - \$37.50 for 5% placement fee

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

Walt Dworak	- Aye
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James Welniak	- Aye
Carol Love	- Aye
Patrick Vipond	- Aye
Rick Faber	- 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 Warrants No. 705 and 707 to the following payees and in the following amounts, said warrants 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:

#705	Bankers Trust Company - for Admin & Disclosure Fee	\$750.00
#707	Ameritas Investment Corp. - for 5% placement fee	\$37.50

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 warrants are for essential governmental functions and are designed to serve members of the general public on an equal basis; all said improvements have from the time of their first acquisition and construction been owned, are owned and are to be owned by the District or another political subdivision; to the extent special assessments have been or are to be levied for any of said improvements, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specially 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 for 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 warrants, and the District does not reasonably expect to sell or otherwise dispose of said improvements and/or facilities, in whole or in part, prior to the last maturity of the above warrants.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 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 warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above warrants 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 \$10,000,000 during the calendar year in which the above warrants are to be issued.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 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 warrants with the County Treasurer of Sarpy County, Nebraska as follows:

1. No separate reserve or replacement fund has been or will be established with respect to the above warrants. The District reasonably anticipates that monies in its bond fund reasonably attributable to the above warrants in excess of the lesser of: (a) 10% of the net principal proceeds of the above warrants, (b) the maximum annual debt service due on the above warrants, or (c) 125% of average annual debt service due on the above warrants will be expended for payment of principal of and interest on the above warrants within 13 months after receipt of such monies. That amount which is currently held in the District's bond fund which exceeds the amount which is to be expended for payment of principal and interest on the above warrants within 13 months after receipt of such monies, plus that amount arrived at pursuant to the immediately preceding sentence, will not be invested in any securities or any other investment obligations which bear a yield, as computed in accordance with the actuarial method in excess of the yield on the above warrants.
2. To the best of their knowledge, information and belief, the above expectations are reasonable.
3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.
4. 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 that the next item of business on the agenda was setting the time and place for the next meeting of the Board. After brief discussion, it was determined that the next Trustee's meeting will be held on Tuesday, October 28, 2014, beginning at 7:00 o'clock p.m. at Chalco Hills Recreation Area Visitors Center, 8901 South 154th Street, Omaha, Nebraska.

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

Walt Auerch
CHAIRMAN

ATTEST:

James B. Welmats
CLERK

CERTIFICATE OF RESULTS OF ELECTION SID #230

We, the undersigned, have been appointed by the Election Commissioner of Sarpy County, Nebraska, to count and record the results of the election for the purpose of electing Trustees of Sanitary and Improvement District Number 230 of Sarpy County, Nebraska, held on the 10th day of September, 2013.

Resident Property Owners Ballot One
Candidates as they appeared on the Ballot

Elect Three
Votes Cast

Walter Dworak 16144 Sage St Omaha	33
James Welniak 9751 S 163 rd Ave Omaha	30
Rick Faber 9661 S 161 st St Omaha	25
Paul Clines	1

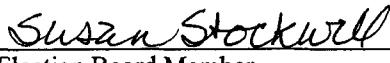
All Property Owners Ballot Two
Candidates as they appeared on the Ballot

Elect Two
Votes Cast

Patrick Vipond 9660 Cinnamon Dr Omaha	34
Carol Love 9615 Chutney Dr Omaha	30

Dated this 16th day of September, 2013.


Election Board Member


Election Board Member

I, Wayne Bena, Election Commissioner of Sarpy County, Nebraska certify that the above votes were cast for the Office of Trustee by the Legal Property Owners within the Sanitary and Improvement District.


Wayne Bena, Election Commissioner

Ballots Mailed 99

Ballots Voted 36

**2014-2015
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, 2014 through JUNE 30, 2015

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

Submission Information - Adopted Budget Due by 9-20-2014	
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509	
Submit Electronically using Website:	
http://www.auditors.nebraska.gov/	
2. County Board (SEC. 13-508), C/O County Clerk	

The Undersigned Clerk/Board Member Hereby Certifies:

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

\$ 17,826.95	Property Taxes for Non-Bonds
\$ 124,788.65	Principal and Interest on Bonds
\$ 142,615.60	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2014

\$ 2,055,000.00	Principal
\$ 771,411.25	Interest
\$ 2,826,411.25	Total Bonded Indebtedness

\$ 35,653,898 Total Certified Valuation (All Counties)

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

CLERK/BOARD MEMBER:

Signature: 
 Printed Name: James Welniak
 Mailing Address: 9751 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, 2013 through June 30, 2014?

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2013 through June 30, 2014?

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

SID # 230 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 141,227.00	\$ 240,414.00	\$ 297,343.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 141,227.00	\$ 240,414.00	\$ 297,343.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 174,814.00	\$ 167,228.00	\$ 139,819.21
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 339.00	\$ 715.00	\$ 600.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 2,147.00	\$ 1,788.00	\$ -
11	State Receipts: Property Tax Credit	\$ 5,979.00	\$ 4,484.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 2,131,249.00	\$ 47,650.00	\$ -
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 2,455,755.00	\$ 462,279.00	\$ 437,762.21
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 1,659,383.00	\$ 33,793.00	\$ 37,500.00
20	Capital Improvements (Real Property/Improvements)	\$ 434,717.00	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 121,241.00	\$ 131,143.00	\$ 130,500.00
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)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 2,215,341.00	\$ 164,936.00	\$ 168,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 240,414.00	\$ 297,343.00	\$ 269,762.21
31	Cash Reserve Percentage			161%

PROPERTY TAX RECAP	Tax from Line 6	\$ 139,819.21
	County Treasurer's Commission at 2% of Line 6	\$ 2,796.39
	Delinquent Tax Allowance	\$ -
	Total Property Tax Requirement	\$ 142,615.60

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	\$ 17,826.95
Bond Fund	\$ 124,788.65
Total Tax Request	** \$ 142,615.60

** 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: \$200,000 is being held in cash reserves for a bond sinking fund.	

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)

PREPARER

Patrick Lavelle, CPA

(Name and Title)

Dutton & Associates P.C.

(Firm Name)

10822 Old Mil Road

(Mailing Address)

Omaha, 68154

(City & Zip Code)

402 393-4900

(Telephone Number)

plavelle@duttoncpa.com

(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 ✓ one): *Contact will be via e-mail if supplied.*

Board Chairperson

Preparer

Other Contact

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) \$	142,615.60
Motor Vehicle Pro-Rate	(2) \$	600.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (10))	\$	-
LESS: Amount Spent During 2013-2014	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	\$	-
Amount to be included on 2014-2015 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8) \$	-

TOTAL RESTRICTED FUNDS (A)	(9) \$	143,215.60
-----------------------------------	--------	-------------------

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)	\$ 124,788.65
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) \$	124,788.65
---------------------------------	---------	-------------------

<p style="text-align: center;">TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)</p> <p style="font-size: small;">To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</p>		\$ 18,426.95
--	--	---------------------

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

SID # 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>9,180.86</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>271,491.15</u> (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	<u>18,426.95</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>253,064.20</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 2014-2015 Personal and Real Property Tax Request		\$ <u>142,615.60</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 <u>July 1, 1998</u>	(_____) (B)	
Bonded Indebtedness	(\$ <u>124,788.65</u>) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(\$ <u>124,788.65</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 17,826.95</u> (3)
2014 Valuation (Per the County Assessor)		<u>\$ 35,653,898.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.050000</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 2014

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

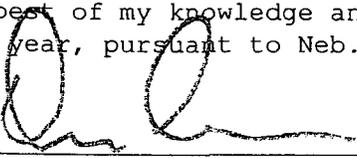
TO : SID 230

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	85,041	35,653,898

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

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



(signature of county assessor)

8-14-14

(date)

CC: County Clerk, Sarpy County

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

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

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



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, 2015 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, 2014 and 2013 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 25, 2014

**EXTRACT OF MINUTES OF MEETING OF BOARD OF
TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT
NO. 230 OF SARPY COUNTY, NEBRASKA OF
SEPTEMBER 16, 2014 RELATING TO BUDGETARY MATTERS**

James Welniak, Clerk of Sanitary and Improvement District No. 230 of Sarpy County, Nebraska hereby certifies that the following is an extract of the minutes of the portion of the Trustees' meeting of September 16, 2014 relating to the 2014-2015 budget:

"The Chairman stated that the next item of business on the agenda was review and adoption of the District's budget for 2014-2015. 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 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
Carol Love	- Aye
Patrick Vipond	- Aye
Rick Faber	- Aye

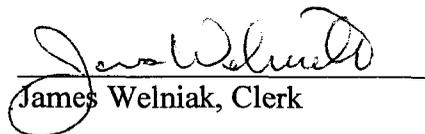
the following resolutions were adopted:

RESOLVED, that the budget for 2014-2015, a copy of which is attached to these minutes, calling for general fund tax revenues of \$17,826.95 and bond fund revenues of \$124,788.65, 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 2014-2015 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."

Dated this 16th day of September, 2014.


James Welniak, Clerk

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

**Minutes of Special Public Hearing to
Set Final Tax Request at a Different Amount than the Property Tax
Request for the Prior Year
September 16, 2014**

The Board of Trustees of Sanitary and Improvement District No. 230 of Sarpy County, Nebraska met on the 16th day of September, 2014, at 7:15 o'clock p.m. at Chalco Hills Recreation Area Visitor's Center, 8901 South 154th Street, Omaha, Nebraska, for the purpose of conducting a special public hearing to set the final tax request at a different amount than the property tax request for the prior year.

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

Absent: None.

Also present: Attorney Larry Forman.

Notice of the special hearing to set the final tax request at a different amount than the property tax request for the prior year was given in advance thereof by publication in the Gretna Breeze on September 10, 2014, and the Attorney presented proof of publication of said notice, a copy of which is attached to the Minutes of the Budget Hearing preceding this Special Public Hearing. Advance notice was also given to the Board of Trustees and a copy of their acknowledgment of receipt of such notice is attached to the Minutes of the September 16 Trustee's meeting. Notice was also given to the County Clerk of Sarpy County, Nebraska, per the Certificate of the officers of the District attached to the Minutes of the September 16 Trustee's meeting. Availability of the agenda was communicated in the advance notice and in the notice 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 purpose of this hearing was to conduct a special public hearing to set the final tax request at a different amount than the property tax request for the prior year. He stated that Section 77-1601.02, R.R.S. requires the Board to conduct a special public hearing if the property tax request for the upcoming year differs in any degree from the prior year's tax request.

The Attorney presented to the Trustees a copy of the Proof of Publication of Notice of Special Hearing to Set Final Tax Request disclosing the 2013/2014 property tax request, the 2013 tax rate, the 2013/2014 tax rate request as applied to the 2014 valuation figure, the 2014/2015 proposed property tax request, and the proposed 2014 tax rate. A discussion concerning those figures ensued. The Attorney stated that in view of the fact that the property tax request for 2014/2015 is different than the property tax request for 2013/2014, it is necessary for the Board to conduct a special public hearing following which the Board can set the final tax request at a different amount than the prior year's tax request.

A public hearing ensued during which the changes in the property tax request from 2013/2014 to 2014/2015 were discussed.

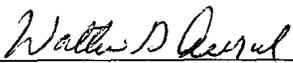
Thereafter, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Walt Dworak	- Aye
James Welniak	- Aye
Carol Love	- Aye
Patrick Vipond	- Aye
Rick Faber	- Aye

the following Resolution was adopted:

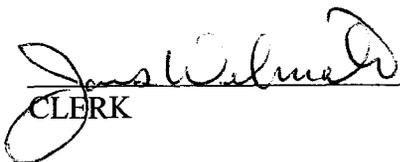
RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 230 of Sarpy County, Nebraska, in compliance with Section 77- 1601.02 R.R.S. does hereby adopt and approve a 2014/2015 property tax request of \$142,615.60.

There being no further business to come before the special public hearing, the same was adjourned.



CHAIRMAN

ATTEST:



CLERK



Office of the County Attorney

Hall of Justice · 1210 Golden Gate Drive · Suite 3147
Papillion, NE 68046-2889
(402) 593-2230 · FAX: (402) 593-4359

L. Kenneth Polikov
Sarpy County Attorney

July 21, 2014

Mr. Larry Forman
7171 Mercy Road Ste. 650
Omaha, NE 68106-2669

RE: Cinnamon Acres Lot 24B

Dear Mr. Forman,

You had asked that I review the information you submitted and render an opinion on the Dedication of a permanent easement as it relates to the ability of the owner to build a residence on Lot 24B Cinnamon Acres. I reviewed the Permanent Access and Utility Easement, document #2009-30290 as filed at the Sarpy County Register of Deeds, hereinafter "Permanent Easement", the Dedication document #2010-07310 as filed at the Sarpy County Register of Deeds, hereinafter "Dedication", various maps of the pertinent area and the Sarpy County Zoning Regulations in effect as of the date of this letter, hereinafter "Zoning Regulations".

It appears that the Permanent Easement meets the current definition of a lot under the Zoning Regulations, which, so long as the definition does not change to specifically require all buildable lots to abut a public street or have public street frontage, it means that today, Lot 24B can be built upon. However, review of the Dedication document shows that it appears to be missing some language and while it states that Lot 24B "does hereby grant to the portion of the public", the language never says, what, specifically, it grants. Thus, the Dedication does not appear to actually grant anything. An explanation of these two principles is outlined below.

Permanent Easement

Though I cannot state for certain, it would appear there was a concern from the prior Planning Department employees whether or not Lot 24B Cinnamon Acres met the definition of a "lot" within the Zoning Regulations as only lots may be built upon. The definition of "lot" within the Zoning Regulations is as follows:

LOT shall mean: A parcel or tract of land which is or may be occupied by a use herein permitted, together with yards and other open spaces herein required, that has frontage upon a street, and is a part of a recorded subdivision plat or has been recorded prior to the adoption of these regulations, or a parcel of real property delineated on an approved record of survey, lot-split, or sub-parceling map as filed in the office of the Register of Deeds and abutting or having access to at least one (1) public street or right-of-way.

Larry Forman
July 16, 2014
Page Two

It appears the concern may have been the comma at the end of the phrase “that has frontage upon a street,”. The phrase could be interpreted to require street frontage as a condition precedent to all other requirements of the lot definition. If that were the case, then the latter requirement to simply have “access to at least one (1) public street or right-of-way” would make no sense. Thus, under the current lot definition, it appears that a parcel may be a lot if the following are true:

1. A parcel or tract of land which is or may be occupied by a use herein permitted, together with yards and other open spaces herein required, that has frontage upon a street, and is a part of a recorded subdivision plat or has been recorded prior to the adoption of these regulations, or
2. a parcel of real property delineated on an approved record of survey, lot-split, or sub-parceling map as filed in the office of the Register of Deeds and abutting or having access to at least one (1) public street or right-of-way.

In this matter, with the Permanent Easement filed in the Register of Deeds, Lot 24B Cinnamon Acres appears to currently meet the definition of a lot and thus construction of a residence may occur today, so long as any proposed construction complies with the all other Zoning Regulations. The only concern in the above scenario would be if the lot definition changes to define a lot as a parcel that abuts a public street or requires street frontage. I believe the Planning Department is reviewing the Zoning Regulations and expects an overhaul of them within the next 12 – 18 months. At this time, it is unknown whether the definition of lot will change.

Dedication

The purpose of the Dedication appears to have been to dedicate the Permanent Easement to the public in order that Lot 24B Cinnamon Acres may be considered to have frontage on a public street. Review of the Dedication document shows that the document is missing two key elements. First, the Dedication specifically describes the grantor, the grantees, and the permanent easement which was previously granted to Lot 24B Cinnamon Acres, but it doesn't actually state what, specifically SID 230 is granting. The Dedication breaks down such that, SID 230 has a permanent easement which is then described and the Dedication then states “does hereby grant to the portion of the public...”; but the question specifically remains: *grants what?* Unfortunately the question is not answered by the document. My *assumption* is that the Dedication grants the referenced permanent easement from the SID 230 to almost everyone except the general public, but the language doesn't actually state it within the document. Second, the Dedication specifically does not include the public. It includes almost everyone except for the general public. I am not certain on the purpose of specifically excluding the general public but I think in order for Lot 24B Cinnamon Acres to be considered to have frontage on a public street, I think the Permanent Easement would need to be dedicated to the public.

Larry Forman
July 16, 2014
Page Three

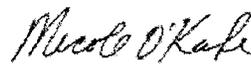
Lastly, it appears the County Attorney's office may have reviewed the Dedication previously and it appears that the drafting errors described above were not noticed at that time. However, I've submitted the document to the entire civil team for review and unfortunately it is our opinion that the Dedication simply does not actually make a grant of anything.

Conclusion

Pursuant to the *current* definition of "lot" within the Zoning Regulations, a residence may be constructed on Lot 24B Cinnamon Acres because it has access to a public street. The Planning Department has no specific intent to change the definition at this time, but the Zoning Regulations are scheduled to be thoroughly reviewed and updated within the next 12-18 months. Thus, if the definition changes to specifically require a lot to abut a public street, then Lot 24B Cinnamon Acres would not be able to be constructed upon as it would not meet the definition of a lot.

If SID 230 wants to make Lot 24B Cinnamon Acres abut a public street, then a second dedication should be filed which includes a grant of the permanent easement to the public.

Best regards,



Nicole O'Keefe
Deputy Sarpy County Attorney

cc: Bruce Fountain, Planning Director
Donna Lynam, Zoning Administrator

2014-20880

09/18/2014 3:39:15 PM

Clay **COPY**
REGISTER OF DEEDS

COUNTER _____ C.E. _____
VERIFY _____ D.E. _____
PROOF _____
FEES \$ 28.00
CHECK# 13009
CHG _____ CASH _____
REFUND _____ CREDIT _____
SHORT _____ NCR _____

COPY



RESTATED AND AMENDED DEDICATION

KNOW ALL MEN BY THESE PRESENTS, THAT:

WHEREAS, pursuant to that certain Permanent Access And Utility Easement ("the Easement") between James and Marilyn Marriott, husband and wife, as Grantors, and Sanitary and Improvement District No. 230 of Sarpy County, Nebraska as Grantee, dated August 4, 2009, and filed September 15, 2009, as Instrument No. 2009-30290 in the office of the Register of Deeds of Sarpy County, Nebraska, said Grantors granted to Grantee a permanent easement over, under and upon the following described tract of land, to-wit:

That portion of Lot 23, in Cinnamon Acres, a subdivision, as surveyed, platted and recorded in Sarpy County, Nebraska, described as follows:

A tract 20 feet wide commencing at the northwest corner of Lot 23 adjacent to Cinnamon Drive and extending 350 feet northeasterly along the north boundary line of Lot 23 as legally described on Exhibit "A" attached to said Easement and as visually depicted on Exhibit "B" attached to said Easement ("the Easement Area")

for the use and benefit of the following described property, to-wit:

Lot 24B, in Cinnamon Acres Replat Lot 24, a subdivision, as surveyed, platted and recorded in Sarpy County, Nebraska,

for the purposes, inter alia, of providing a means of access between said Lot 24B and Cinnamon Drive so as to facilitate use of Lot 24B as the site for one single family residence; and

WHEREAS, on March 26, 2010, Sanitary and Improvement District No. 230 of Sarpy County, Nebraska, filed a Dedication dated March 21, 2010, as Instrument No. 2010-07310 for the purpose of granting to a limited portion of the public the right to use the Easement Area for the aforesaid purposes; and

RETURN TO :

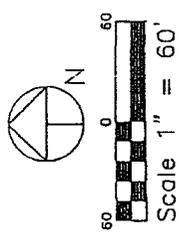
HILLMAN, FORMAN, NELSEN,
CHILDERS & MC CORMACK
7171 MERCY RD STE 650
OMAHA, NE 68106-2670

EXHIBIT "A"

20 FOOT ACCESS EASEMENT

LEGAL DESCRIPTION:

A STRIP OF LAND 20 FEET IN WIDTH SITUATE IN LOT 23, CINNAMON ACRES, A SUBDIVISION IN SARPY COUNTY, NEBRASKA, SAID STRIP OF LAND BEING ALL OF THAT LAND LYING BETWEEN LINES PARALLEL WITH AND 10.0 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE AND SAID CENTERLINE PROLONGED:
COMMENCING AT THE NORTHWEST CORNER OF SAID LOT 23, SAID CORNER BEING ON A NON-TANGENT CURVE, CONCAVE WESTERLY, TO WHICH POINT A RADIAL LINE BEARS $N60^{\circ}38'53"E$, 183.00 FEET ;
THENCE SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF $3^{\circ}07'56"$, 10.00 FEET TO THE POINT OF BEGINNING OF SAID STRIP; THENCE PARALLEL WITH AND 10.0 FEET NORMALLY DISTANT SOUTHERLY FROM THE NORTHERLY LINE OF SAID LOT 23, $N60^{\circ}38'53"W$, 271.52 FEET; THENCE CONTINUING PARALLEL WITH SAID NORTHERLY LINE, $N60^{\circ}38'15"E$, 78.63 FEET TO THE TERMINUS OF SAID CENTERLINE. SAID STRIP OF LAND CONTAINS AN AREA OF 7,002 SQUARE FEET, MORE OR LESS.

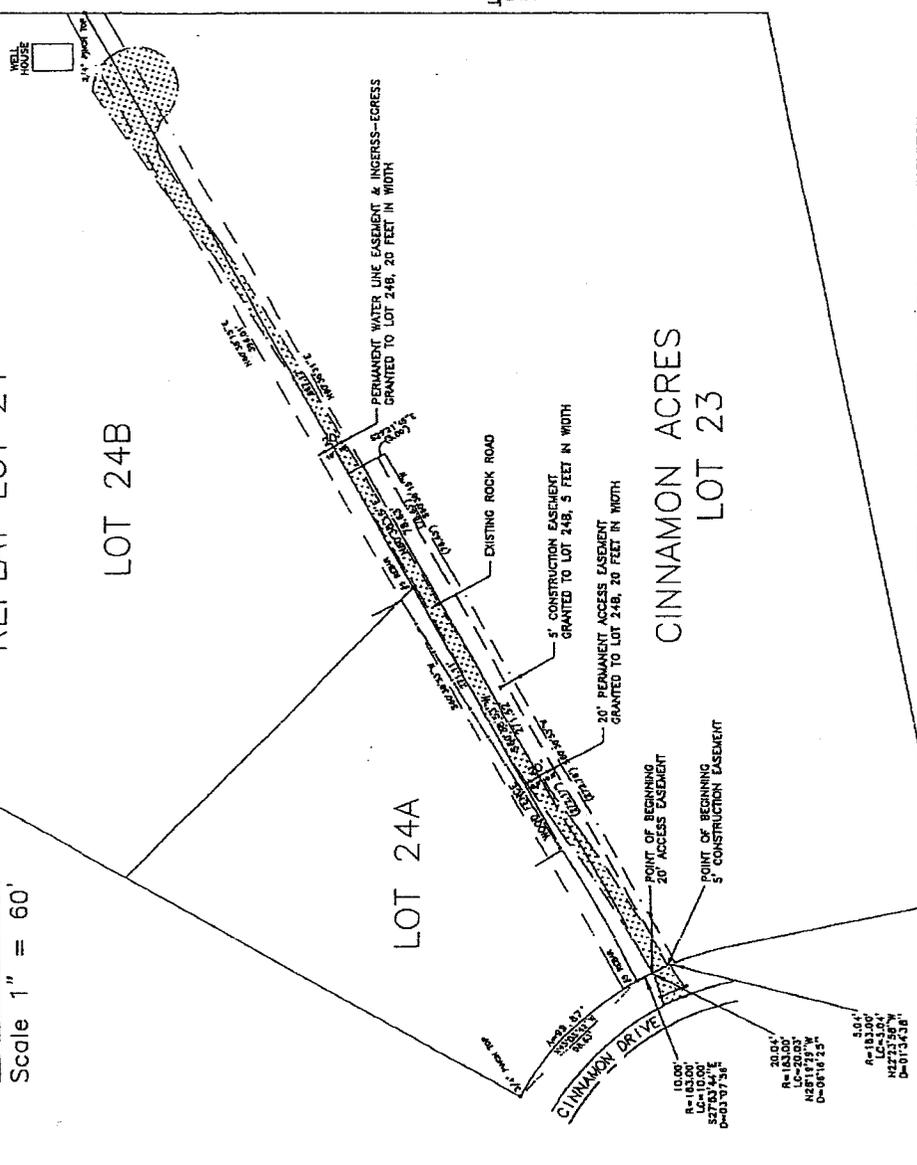


CINNAMON ACRES
REPLAT LOT 24

LOT 24B

LOT 24A

CINNAMON ACRES
LOT 23



LAND SURVEYOR'S CERTIFICATE:
I hereby certify that this plat, map, survey or report was made by me or under my direct supervision and that I am a duly Registered Land Surveyor under the laws of the State of Nebraska.

Signed: *[Signature]*
October 28, 2025 Reg. No. 42

Louis Surveying
12100 West Center Road Suite 523A
Omaha, NE 68144 (402-334-7982)



- LEGEND**
- PROPERTY CORNER FOUND
 - PROPERTY CORNER SET
 - PROPERTY LINE
 - SURVEYED DISTANCE
 - CONSTRUCTION EASEMENT DISTANCE
- (N.P.)

DUTTON & ASSOCIATES P.C.

Certified Public Accountants - Consultants



10822 Old Mill Road
Omaha, Nebraska 68154
(402) 393-4900
(402) 393-8491-FAX
www.duttoncpa.com

Sanitary & Improvement District #230
Hillman Forman et al - Larry Forman
7171 Mercy Rd. Suite 650
Omaha, NE 68106-2669

Statement Date 9/30/2013
Client Number 08596

Date	Description	Charge	Credit	Balance
	Balance Forward			6,050.00
		Current Balance	\$	6,050.00

*pd 10-8-13
693 +
694*

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
0.00	6,050.00	0.00	0.00	0.00	\$ 6,050.00

A finance charge of 1 1/2 % per month, which is a rate of 18%, will be charged on invoices which are not paid within 30 days from their due date

Progress Billing Invoice

From: Omni Engineering
 a division of OMG Midwest Inc.
 (Operating as Oldcastle Materials Midwest Co. in NE)
 14012 Giles Rd. Omaha, NE. 68138-3603
 Phone: (402) 895-6666
To: Sanitary & Improvement Dist #230
 7171 Mercy Road, Suite 650
 Omaha, NE 68106

Invoice #: 114272
Date: 11/6/2013
Application #: 1

Contract: 613739. SID 230 Cinnamon Acres

Cont Item	Description	Contract Amount	Contract Quantity	Quantity This Period	Quantity JTD	U/M	Unit Price	Amount This Period	Amount To-Date	% Complete
1	Crack Sealing	350.00	0.000	0.000	0.000	LS	0.00000	350.00	350.00	100.00%
2	Additional crack sealing	950.00	1.000	1.000	1.000	LF	950.00000	950.00	950.00	100.00%

*pd 11-11-13
695*

Total Billed To Date:	1,300.00
Less Retainage	0.00
Less Previous Applications	<u>0.00</u>
Total Due This Invoice	<u>1,300.00</u>

OK

Sharon

From: Eric Moody [ericmoody@usicllc.com]
Sent: Monday, December 16, 2013 3:02 PM
To: Larry Forman
Cc: Jason Puhrman; Patricia Dukes
Subject: RE: SID 230 of Sarpy County, Nebraska - Past Due Invoices

Larry / Sharon,

Upon review of your email below along with a careful review of our records, USIC will agree to write off the \$400 we show is owed for the months of November, 2011, January, February and March of 2012. We believe it is plausible that warrant #518 was received by CUS prior to the merger with USIC, and this payment may not have been applied correctly, thus we will assume the write off of \$400.

In regards to the \$800 owed for unpaid 2012 and 2013 invoices, we agree to your calculation as outlined below. This payment will bring all outstanding receivables to current status through November 2013.

Please advise as to when USIC might expect the warrant for the \$800. Also, when should we expect the future warrant to be issued and for what months will that warrant be applied for?

Sincerely,
Eric

Eric Moody
 Business Development Manager
 C: (402) 274-9265



*pd 1-14-13
 # 696
 pd Apr, May, Jun, 2012
 Feb, Aug, Sept, Oct, Nov, Dec, 20
 + Jan, 2014*

From: Larry Forman [mailto:larryforman@hfncm.com]
Sent: Friday, December 13, 2013 12:22 PM
To: Eric Moody
Subject: SID 230 of Sarpy County, Nebraska - Past Due Invoices

Eric,

In trying to reconcile the Great Plains bill the following is what I have found.

In June of 2011 a warrant was written to pay for 12 months of locate services, i.e., 4/1/2011 to 3/31/2012, Warrant #518 for \$1,200.00. G.P. did not apply this prepayment to invoices for November, 2011, January, February and March of 2012.

I show that we owe for April, May and June of 2012 in the amount of \$300.00.

I also show that we owe for February, August, September, October & November 2013 for \$500.00

The total we owe by my calculation is \$800.00.

In Patricia Dukes' email she claims that warrant 682 was not included. The reference to the warrant number should have been #688 and was a typo. G.P. has received all warrants we have issued to date. Please review this information and let me know your response.

Sharon Richardson
 For Larry R. Forman

1/14/2014

STATEMENT

Ralston Insurance Agency, Inc.

7608 Park Drive

Ralston, NE 68127-3944

(402)331-6767

Customer	SID #230 Sarpy County
	1073
Date	02/12/2014
Customer Service	Melissa Richter
Page	1 of 1

SID #230 Sarpy County
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 Sarpy County

Invoice	Transaction Date	Description	Amount	Sub-Total
86652	02/12/2014	Policy #721999 03/09/2014 - 03/09/2016 UNIVERSAL SURETY COMPANY Effective: 03/09/2014 Surety - Walter Dworak - Renew policy Invoice Balance	50.00	50.00
86653	02/12/2014	Policy #722033 03/09/2014 - 03/09/2016 UNIVERSAL SURETY COMPANY Effective: 03/09/2014 Surety - James Welniak - Renew policy Invoice Balance	70.00	70.00
				Statement Total
				120.00

*pd 3-13-14
#697*

Thank you

Less than 0	0 to 30 Days	31 to 60 Days	61 to 90 Days	Over 90 Days
120.00	0.00	0.00	0.00	0.00
Ralston Insurance Agency, Inc. 7608 Park Drive Ralston, NE 68127-3944				(402)331-6767 Date 02/12/2014

CUSTOMER

SID # 230 (Sarpy)
Larry Forman
c/o Hillman, Forman, Childers, &
McCormack
7171 Mercy Road, STE 650
Omaha, NE 68106-2669

Invoice Date: 2/7/2014

Invoice # 0114SD230



Cut-off Date: 01/31/2014

	<u>Amount</u>
SID230SC	
No Charge	\$0.00
SID230SC	<u>\$0.00</u>
Total Amount Due:	\$100.00

Remit Payments To:

Great Plains Locating Service
PO BOX 713359
Cincinnati, OH 45271-3359

If you have any questions or concerns regarding
your invoice please call 1-317-575-7849

*PL 3-13-14
698
\$100.00
pay Feb 2014
three July 2014*

CUSTOMER

SID # 230 (Sarpy)
Larry Forman
c/o Hillman, Forman, Childers, &
McCormack
7171 Mercy Road, STE 650
Omaha, NE 68106-2669

Invoice Date: 3/6/2014

Invoice # 0214SD230



Cut-off Date: 02/28/2014

	<u>Amount</u>
SID230SC	
Per Contract	\$0.00
SID230SC	\$0.00
Total Amount Due:	\$100.00

Remit Payments To:

Great Plains Locating Service
PO BOX 713359
Cincinnati, OH 45271-3359

If you have any questions or concerns regarding
your invoice please call 1-317-575-7849

<u>Invoice #</u>	<u>ticket_number</u>	<u>member code</u>	<u>address</u>	<u>city</u>	<u>county</u>	<u>state</u>	<u>typeofwork</u>	<u>excavator</u>	<u>work_done_for</u>	<u>Received</u>	<u>work_date</u>	<u>units</u>	<u>amount</u>
0214SD230	140380362	SID230SC	9848 163 AVE NE	CHALCO	SARPY	NE	STUMP GRINDING	TERRY HUGHES TREE	CONNIE LOWNDES	02/07/2014	02/11/2014	1	\$0.00
												1.00	\$100.00

INVOICE

PAYMENT DUE UPON RECEIPT

December 05, 2013

INVOICE NO. 02-13029

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. 13029

For ENGINEERING SERVICES performed for the period from September 15, 2013,
to November 30, 2013:

1. Engineering Services:	\$ 400.00
2. Reimbursable expenses:	<u>0.46</u>
Total:	\$ 400.46

TOTAL AMOUNT DUE THIS INVOICE: \$ 400.46

*pc 3-13-14
#699*

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

September 25, 2013

INVOICE NO. 01-13029

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. 13029

For ENGINEERING SERVICES performed for the period from December 21, 2012,
to September 15, 2013:

1. Engineering Services:	\$ 480.00
2. Reimbursable expenses:	<u>7.05</u>
Total:	\$ 487.05

TOTAL AMOUNT DUE THIS INVOICE: \$ 487.05

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

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: 09/11/13
ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$6,540.14

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
08/01/13	Review and forward e-mails re preliminary budget hearing	LRF	0.30	57.00
08/05/13	Review e-mails from trustees re preliminary budget meeting; confs. NRD to reserve room; prepare meeting notice and cover letter to paper; notices to trustees, county clerk and accountant; e-mail engagement letter to chairman with memo	LRF	1.60	304.00
08/06/13	Review meeting notice; conf. accountant re meeting date	LRF	0.40	76.00
08/07/13	Review e-mail from chairman; message to chairman; conf. chairman; review accountant engagement letter and e-mail to Pat Lavelle	LRF	0.70	133.00
08/08/13	Review ballot and instructions; ballot and cover letter to chairman; proof and pay meeting publication notice	LRF	0.80	152.00
08/14/13	Conf. accountant; compile warrant list and list of unpaid bills, forward to accountant with cover memo	LRF	0.80	152.00
08/15/13	Review e-mail from accountant re fees; compile information and respond to accountant; prepare agenda for 8-22 meeting, receipts of notice, warrant list and warrants	LRF	1.80	342.00
08/20/13	Conf. Pat Lavelle, review and discuss budget components	LRF	0.40	76.00
08/22/13	Review letter from accountant; prepare letter re claims, litigation and fees; attend trustee's meeting	LRF	2.80	532.00
08/23/13	Conf. Sonja to reserve room; prepare budget hearing notice and special meeting notice; cover letter to paper; notices to trustees, county clerk	LRF	1.50	285.00

HILLMAN, FORMAN, CHILDERS & McCORMACK

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Tax ID #47-0648847

SID 230 of Sarpy County, NE

PAGE 2
BILLING DATE: 09/11/13
ACCT NO.: LRF-3624-001

08/26/13	Conf. engineer re meeting attendance; proof and pay budget meeting publication notice	LRF	0.60	114.00
08/26/13	Receipts of notice and cover letter to Dave Orrell; representation letter and cover letter to accountant; budget cover sheets and cover letter to clerk	LRF	0.90	171.00
08/29/13	Prepare agenda/certificate, officer's certificate, minutes of August meeting; conf. engineer re street cracks and warranty status; verify substantial completion date for overlay project; e-mail to trustees re same; proceedings and cover letter to clerk, letter to MUD re status of connection fee refunds	LRF	3.10	589.00
Total of New Services:			15.70	2,983.00

DATE	EXPENSE	AMOUNT
08/13/13	World Herald - publication of meeting notice for 8-22-13	10.44
08/26/13	World Herald - publication of meeting notice 9-11-13	36.50
08/31/13	Mileage	13.75
Total of New Expenses:		60.69

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$6,540.14
NEW SERVICES:	\$2,983.00
NEW EXPENSES:	\$60.69
NEW PAYMENTS:	\$0.00
TOT. CURRENT PERIOD:	\$3,043.69
CURRENT BALANCE:	\$9,583.83

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: 10/08/13
ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$9,583.83

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
09/03/13	Locate pioneer fee recovery area map, highlight map and forward to trustees with e-mail memo; review and revise minutes of August meeting; forward memo re roads to trustees and engineer; prepare agenda and receipts of notice for budget meeting; prepare extract of minutes re budget matters and minutes of special public hearing; call paper re budget publication proofs	LRF	3.40	646.00
09/05/13	Review and review correspondence and e-mail	LRF	0.30	57.00
09/09/13	Review letter and attachments from MUD; e-mail memo and material to trustees	LRF	0.50	95.00
09/09/13	Review 2013 audit and governance letter; prepare excerpt of minutes re budget matters and minutes of special public hearing to set final tax rate; assemble meeting packets; prepare agenda and receipts of notice; order "for sale" sign	LRF	3.40	646.00
09/10/13	Review sign proof; call paper re additional budget proofs; coordinate retrieval of proofs	LRF	0.60	114.00
09/11/13	Review documents, organize meeting files	LRF	0.30	57.00
09/12/13	Assemble budget packets, letters and budget packets to state auditor and county board	LRF	1.20	228.00
09/21/13	Receive and file budget receipts from state and county; review report of election results from election commissioner	LRF	0.40	76.00
09/23/13	Review engineer's letter to paving contractor re street cracks; forward copy to trustees with memo; review letter from Great Western Bank re paying agent bill; review and respond to locating service re status of payment; letter and copy of certificate of election results to trustees-elect	LRF	1.40	266.00

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 2
BILLING DATE: 10/08/13
ACCT NO.: LRF-3624-001

09/24/13	Assemble August proceedings; letter and set of proceedings to bond house; letters and copies of proceedings to accountant and county clerk	LRF	1.30	247.00
09/24/13	Review e-mails from engineer and asphalt contractor; e-mail to trustees	LRF	0.50	95.00
09/25/13	Review e-mail from chairman re cost of sealing cracks; e-mail to engineer re same	LRF	0.40	76.00
09/25/13	Prepare agenda/certificate, officers certificate, minutes of Sept. meeting; letter and receipts of notice to Pat	LRF	2.30	437.00
09/26/13	Review e-mails from trustees and engineer re responsibility for costs of routine road maintenance; review and revise minutes of budget hearing; compile documents re water line costs	LRF	1.10	209.00
Total of New Services:			17.10	3,249.00

DATE	EXPENSE	AMOUNT
09/24/13	Sarpy County Election Commission - election expense	87.72
09/30/13	Mileage	15.40
Total of New Expenses:		103.12

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$9,583.83
NEW SERVICES:	\$3,249.00
NEW EXPENSES:	\$103.12
NEW PAYMENTS:	\$0.00
TOT. CURRENT PERIOD:	\$3,352.12
CURRENT BALANCE:	\$12,935.95

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: 11/15/13
ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$12,935.95

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
10/01/13	Review and pay One-Call bill	LRF	0.30	57.00
10/06/13	Warrant and cover letter to creditor; assemble and review contract and form letters re water system and forward to trustees with memo; review e-mail from clerk	LRF	1.30	247.00
10/07/13	Warrants and cover letters to 3 creditors	LRF	0.70	133.00
10/07/13	Review and finalize e-mail to trustees re MUD water line	LRF	0.20	38.00
10/08/13	Receipts of notice and cover letter to Dave; prepare warrants to accountant and cover letter to clerk	LRF	0.90	171.00
10/10/13	Review e-mail from Rick Faber; e-mail to Rick and trustees; message to Mike Corrigan at MUD; assemble Sept. proceedings; letter and copy of proceedings to bond house; letters and copies of proceedings to county clerk and accountant	LRF	1.90	361.00
10/10/13	Conf. Mike Corrigan at MUD re refund issues	LRF	0.20	38.00
10/15/13	Review and pay bill from One Call and EMC Insurance; MUD checks and cover letter to county treasurer; memo and copies of checks and MUD documents to trustees	LRF	1.40	266.00
10/17/13	E-mail MUD check receipts to trustees	LRF	0.30	57.00
10/20/13	Letter and material to Mark Masek re pioneer fee refunds, review file re Lot 24B; letter to county planning director re same	LRF	1.50	285.00
10/21/13	Review and revise letter to MUD; call to planning director re Lot 24B, conf. director, review history of lot, arrange tentative meeting	LRF	0.70	133.00
10/22/13	Review e-mail from chairman	LRF	0.20	38.00

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 2
BILLING DATE: 11/15/13
ACCT NO.: LRF-3624-001

10/22/13	Warrants and cover letter to bond house	LRF	0.30	57.00
10/24/13	Warrants and cover letter to Dutton	LRF	0.30	57.00
10/28/13	Review paying agent report; e-mail memo to trustees re holiday dinner meeting	LRF	0.60	114.00
10/29/13	Review and respond to e-mail from Mr. Fountain in planning	LRF	0.20	38.00
10/30/13	Review and respond to e-mail from planning director; locate files and information on Lot 24B	LRF	1.20	228.00
10/31/13	Review files and billing records re Lot 24B; assemble material for meeting with planning director; conf. Register of Deeds, obtain copy of faxed dedication; attend meeting with planning director and county attorney	LRF	5.70	1,083.00

Total of New Services: 17.90 3,401.00

DATE	EXPENSE	AMOUNT
10/31/13	Mileage	8.80

Total of New Expenses: 8.80

DATE	PAYMENT	AMOUNT
10/16/13		6,540.14

Total of New Payments: 6,540.14

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 3
BILLING DATE: 11/15/13
ACCT NO.: LRF-3624-001

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$12,935.95
NEW SERVICES:	\$3,401.00
NEW EXPENSES:	\$8.80
NEW PAYMENTS:	\$6,540.14
TOT. CURRENT PERIOD:	\$3,409.80
CURRENT BALANCE:	\$9,805.61

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: 01/13/14
ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$9,805.61

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
11/04/13	Check and cover letter to One-Call	LRF	0.50	95.00
11/05/13	Second e-mail to trustees re holiday dinner meeting	LRF	0.30	57.00
11/06/13	Review e-mails from chairman and clerk; e-mail to trustees re holiday meeting delay; review e-mails for trustees	LRF	0.60	114.00
11/07/13	Review OMG invoices and e-mails from engineer and clerk; prepare warrant and cover letter to clerk	LRF	0.70	133.00
11/15/13	Conf. title company, verify no pending special assessments in District	LRF	0.20	38.00
11/19/13	Review message, return call to MUD accountant	LRF	0.20	38.00
11/25/13	Conf. MUD accountant Zimmerman re status of research on refunds	LRF	0.20	38.00
12/04/13	Review packet from Mr. Gutoski; letter and Gutoski check for hydrants to county treasurer	LRF	0.40	76.00
12/05/13	Warrant and cover letter to bond house; letter and copy of prior annual statement to accountant	LRF	0.70	133.00
12/06/13	Receive and file county treasurer's receipt	LRF	0.20	38.00
12/10/13	Review report from MUD; e-mail memo and copy of report to trustees	LRF	0.60	114.00
12/11/13	Review information from accountant; prepare annual statement and cover letter to Jim Welniak; warrant and cover letter to Omni	LRF	1.20	228.00
12/13/13	Compile and review billing data on Great Plains Locating Service, forward to G.P.	LRF	0.80	152.00
12/17/13	Review e-mail from One-Call; message to Mr. Moody; conf. County Treasurer re lost warrant	LRF	0.50	95.00
12/18/13	Report to One-Call re cashing of warrant	LRF	0.20	38.00

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 2
BILLING DATE: 01/13/14
ACCT NO.: LRF-3624-001

12/19/13	Review e-mail from clerk; forward annual statement to county with filing fee check and cover letter	LRF	0.70	133.00
12/26/13	Receive and file annual statement	LRF	0.20	38.00
Total of New Services:			8.20	1,558.00

DATE	EXPENSE	AMOUNT
11/04/13	One Call Concepts - August, September and October locate services	30.80
12/19/13	Register of Deeds - filing annual statement	16.00
Total of New Expenses:		46.80

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$9,805.61
NEW SERVICES:	\$1,558.00
NEW EXPENSES:	\$46.80
NEW PAYMENTS:	\$0.00
TOT. CURRENT PERIOD:	\$1,604.80
CURRENT BALANCE:	\$11,410.41

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: 02/20/14
ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$11,410.41

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
01/13/14	Review e-mail from Great Plains; prepare warrant and cover letter to chairman	LRF	0.50	95.00
01/16/14	Review e-mail from accountant; compile list of warrants for 2013 and e-mail to accountant with cover memo	LRF	1.00	190.00
01/28/14	Review and respond to e-mail from Rick Faber	LRF	0.30	57.00
Total of New Services:			1.80	342.00

DATE	EXPENSE	AMOUNT
01/16/14	One Call Concepts - November and December locate services	5.55
Total of New Expenses:		5.55

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$11,410.41
NEW SERVICES:	\$342.00
NEW EXPENSES:	\$5.55
NEW PAYMENTS:	\$0.00
TOT. CURRENT PERIOD:	\$347.55
CURRENT BALANCE:	\$11,757.96

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: 03/13/14
ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$11,757.96

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
02/10/14	Review letters from Ralston Insurance; report to Melissa re status of officer election	LRF	0.30	57.00
02/15/14	Bond renewal forms and cover letters to chairman and clerk	LRF	0.60	114.00
02/20/14	Review e-mail from bond house re debt resolution; revise resolution	LRF	0.40	76.00
02/22/14	Bond continuation costs and cover letter to county; warrant and cover letter to bond house	LRF	0.60	114.00
Total of New Services:			1.90	361.00

ACCOUNT SUMMARY

PREVIOUS BALANCE: \$11,757.96
NEW SERVICES: \$361.00
NEW EXPENSES: \$0.00
NEW PAYMENTS: \$0.00
TOT. CURRENT PERIOD: \$361.00
CURRENT BALANCE: \$12,118.96

*pd 3-13-14
700, 701
+ 702*

**EMC "Your Choice"
COMMERCIAL ACCOUNT INVOICE**

Thank you for choosing EMC Insurance Companies for your insurance needs.

RENEWAL NOTICE

Account Number	2X77239
Invoice Number B	46950035
Invoice Date	07/14/14
Date Due	08/01/14
Minimum Due	68.92

SID 230
7171 MERCY RD STE 650
OMAHA NE 68106-2670

If you have questions about this invoice, or if you have coverage questions or policy changes, please contact your agent.

NEBRASKA BANKERS INS & SERV CO
800-593-3881

Pay online... emcins.com

TRANSACTION SUMMARY

TRANS	EFF DATE	POLICY	TRANSACTION	COVERAGE	AMOUNT
			Prior Balance		.00
08/01/14		2D77239-15	RENEWAL	GEN LIAB - OC	767.00
07/14/14		2X77239-	INSTALLMENT FEE		5.00

*pd 7-22-14
#703*

This is a renewal notice. The minimum due must be received by us by the due date shown below or your coverage will expire without further notice. To avoid an installment fee, pay the entire account balance shown below.

PAY ONLINE AT EMCINS.COM OR DETACH AND RETURN BOTTOM SECTION WITH YOUR PAYMENT, PAYABLE TO EMC INSURANCE COMPANIES.

COMMERCIAL ACCOUNT INVOICE

B 46950035

- PAYMENT REMINDER -
You may pay the minimum due, entire account balance or any amount in between. By paying the Quarterly Payment Amount you will save two installment fees and, if there are no additional premium changes to your account, your next bill will be due in 3 months. Refer to the back of this invoice for more billing information.

Account Number	Due Date	Amount Enclosed
2X77239	08/01/14	
Account Balance	Minimum Due	Quarterly Payment Amount
767.00	68.92	196.75

Please allow 5 days for payment to reach our office.

000053
SID 230
7171 MERCY RD STE 650
OMAHA NE 68106-2670



EMC INSURANCE COMPANIES
PO BOX 219225
KANSAS CITY MO 64121-9225

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: 07/08/14

ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$12,118.96

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
03/01/14	Receive and file filed bond forms	LRF	0.20	38.00
03/11/14	Review 811 form; e-mail to engineer re same	LRF	0.40	76.00
03/13/14	Prepare warrants and cover letter to chairman	LRF	0.90	171.00
03/24/14	Review e-mails from engineer and clerk; e-mail to clerk re cost reimbursement	LRF	0.50	95.00
04/14/14	Warrants and cover letter to bond house	LRF	0.30	57.00
04/16/14	Warrants and cover letters to 3 creditors	LRF	0.60	114.00
05/06/14	Review and pay One-Call bill	LRF	0.30	57.00
05/12/14	Review Great Plains bill, verify status of account; review notice from bond house re general fund warrants	LRF	0.40	76.00
05/16/14	Review e-mails between engineer and clerk	LRF	0.20	38.00
05/19/14	Review e-mails from clerk and engineer	LRF	0.30	57.00
05/27/14	Review accountant engagement letter; letter and copies of agreement to chairman; copies to trustees	LRF	0.80	152.00
06/02/14	Review e-mail from state auditor re budget; copy of e-mail to accountant with memo; pay One-Call bill; review e-mails from board members	LRF	1.10	209.00
06/04/14	Conf. John Yao re Lot 24B; review files re dealings with Planning Department and county attorney; conf. Planning Department; conf. county attorney Nicole O'Keefe	LRF	1.60	304.00
06/09/14	Review locating service activity report; e-mail memo and copy of report to board members	LRF	0.60	114.00
06/10/14	Message to county attorney O'Keefe; conf. O'Keefe	LRF	0.30	57.00
06/11/14	Conf. county attorney re status of document review	LRF	0.20	38.00
06/11/14	Engagement letter and cover letter to accountant	LRF	0.30	57.00

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 2
 BILLING DATE: 07/08/14
 ACCT NO.: LRF-3624-001

06/13/14	Review e-mail from engineer re Gretna sewer service	LRF	0.20	38.00
06/17/14	Review engineer's e-mail re Gretna sewer service; review Gretna letter re same; e-mail memo and copy of information to trustees and engineer	LRF	0.80	152.00
06/19/14	Call and message to county attorney re 24B	LRF	0.20	38.00
06/23/14	Review MUD refund letter and report; conf. MUD rep. re refund check; e-mail to trustees with report	LRF	0.70	133.00
06/24/14	Review e-mail from county attorney re 24B; receive MUD checks; endorse checks and forward to county treasurer with cover letter; e-mails to trustees	LRF	1.20	228.00
06/25/14	Review and respond to e-mail from chairman re MUD refund history; review e-mail from Rick Faber	LRF	0.50	95.00
06/26/14	Review e-mails re meeting; call to NRD; e-mail to trustees	LRF	0.60	114.00
06/27/14	Conf. NRD re room for 7-14 meeting; prepare meeting notice and cover letter to paper; prepare room reservation form and fax to Heather; e-mail memo to trustees with notice	LRF	1.60	304.00
06/30/14	Review e-mail from chairman cancelling 7-14 meeting; cancel room reservation with NRD	LRF	0.30	57.00
Total of New Services:			15.10	2,869.00

DATE	EXPENSE	AMOUNT
05/06/14	One Call Concepts - Jan., Feb., March and April locate services	20.00

Total of New Expenses: 20.00

DATE	PAYMENT	AMOUNT
04/21/14		12,118.96

Total of New Payments: 12,118.96

HILLMAN, FORMAN, CHILDERS & McCORMACK

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SID 230 of Sarpy County, NE

PAGE 3
BILLING DATE: 07/08/14
ACCT NO.: LRF-3624-001

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$12,118.96
NEW SERVICES:	\$2,869.00
NEW EXPENSES:	\$20.00
NEW PAYMENTS:	\$12,118.96
TOT. CURRENT PERIOD:	\$2,889.00
CURRENT BALANCE:	\$2,889.00

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: 08/13/14

ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$2,889.00

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
07/07/14	Review and pay One-Call bill	LRF	0.30	57.00
07/10/14	Message to county attorney re 24B	LRF	0.20	38.00
07/15/14	Review bill for locating services; pay bill; e-mail locating report to trustees with cover memo	LRF	0.80	152.00
07/21/14	Review county attorney opinion letter re status of Lot 24B as buildable lot	LRF	0.40	76.00
07/22/14	Review insurance bill; conf. bond house; prepare warrant and cover letter to chairman	LRF	0.70	133.00
07/25/14	Conf. accountant re pre-budget meeting	LRF	0.20	38.00
07/29/14	Re-review prior Dedication; conf. county attorney re need for general Dedication; study prior easement; draft Restated Dedication	LRF	2.80	532.00
07/30/14	Additional work on Restated Dedication	LRF	0.60	114.00
07/31/14	Additional drafting and dictation of Restated Dedication; e-mail memo to county attorney; review and revise document and forward to county attorney	LRF	2.50	475.00
Total of New Services:			8.50	1,615.00

HILLMAN, FORMAN, CHILDERS & McCORMACK

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SID 230 of Sarpy County, NE

PAGE 2
BILLING DATE: 08/13/14
ACCT NO.: LRF-3624-001

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$2,889.00
NEW SERVICES:	\$1,615.00
NEW EXPENSES:	\$0.00
NEW PAYMENTS:	\$0.00
TOT. CURRENT PERIOD:	\$1,615.00
CURRENT BALANCE:	\$4,504.00

*pd 9-16-14
704*

HILLMAN, FORMAN, CHILDERS & McCORMACK

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

SID 230 of Sarpy County, NE

PAGE 1
BILLING DATE: 09/16/14
ACCT NO.: LRF-3624-001

RE: General

PREVIOUS BALANCE: \$4,504.00

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
08/01/14	Review and pay One-Call bill	LRF	0.40	76.00
08/04/14	Review e-mail re insurance; check re status of payment	LRF	0.30	57.00
08/06/14	Review e-mails from clerk; conf. accountant; warrant register to accountant	LRF	0.80	152.00
08/08/14	Warrant and cover letter to EMC; e-mail to Bill Smythe	LRF	0.60	114.00
08/11/14	Review e-mails from EMC and Smythe; e-mail memo to EMC	LRF	0.60	114.00
08/11/14	E-mail to chairman and trustees re budget meeting and tax rates	LRF	0.50	95.00
08/12/14	Call to county attorney re dedications of easement for 24B	LRF	0.20	38.00
08/14/14	Conf. accountant re warrants and budget considerations; review letter from accountant re claims, etc.; letter to accountant re claims, etc.	LRF	1.20	228.00
08/19/14	Review e-mail from client; conf. county treasurer re EMC warrant; e-mail report to clerk	LRF	0.50	95.00
08/19/14	E-mail to board members re budget meeting dates	LRF	0.40	76.00
08/20/14	Review meeting time e-mails from trustees; review clerk e-mail re insurance payment; call to NRD re room use; conf. NRD; prepare and send room reservation form	LRF	1.20	228.00
08/20/14	Message to Nicole O'Keefe re dedication for easement; review e-mail from Carol; e-mail to trustees re budget meeting; message to accountant	LRF	0.80	152.00
08/21/14	Finalize and forward e-mail to trustees; fax reservation form to NRD	LRF	0.30	57.00

HILLMAN, FORMAN, CHILDERS & McCORMACK

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(402) 397-8051
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SID 230 of Sarpy County, NE

PAGE 2

BILLING DATE: 09/16/14

ACCT NO.: LRF-3624-001

08/22/14	Message to Nicole O'Keefe	LRF	0.20	38.00
08/25/14	Review renewal of insurance policy; message to accountant; conf. accountant re budget issues	LRF	1.20	228.00
08/26/14	Prepare budget meeting and special hearing notice and cover letter to paper; notices to trustees, county clerk	LRF	1.10	209.00
08/28/14	Review e-mail from chairman; forward copy of letter to chairman; call to chairman	LRF	0.40	76.00
Total of New Services:			10.70	2,033.00

DATE	EXPENSE	AMOUNT
08/05/14	One-Call Concepts - May, June and July locate services	58.45
Total of New Expenses:		58.45

ACCOUNT SUMMARY

PREVIOUS BALANCE:	\$4,504.00
NEW SERVICES:	\$2,033.00
NEW EXPENSES:	\$58.45
NEW PAYMENTS:	\$0.00
TOT. CURRENT PERIOD:	\$2,091.45
CURRENT BALANCE:	\$6,595.45

*pd 9-16-14
704+705*



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

Invoice

SARPY COUNTY SID #230 GO REF 4/15/13
HILLMAN, FORMAN, CHILDERS & MCCORMACK
7171 MERCY ROAD, SUITE 650
OMAHA NE 68106

Invoice No: 13554
Invoice Date: 06/01/2014

CATEGORY	QUANTITY	RATE	AMOUNT
BALANCE CARRIED FORWARD:			\$0.00
PREVIOUS AMOUNT BILLED:	\$0.00		
AMOUNT RECEIVED:	\$0.00		
FLAT FEE ADMIN FEE ANNUAL			\$500.00
TOTAL DUE			\$500.00

*pd 9-16-14
#905*

CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
500.00	0.00	0.00	0.00	0.00	500.00

PLEASE DETACH AND RETURN WITH PAYMENT

SARPY COUNTY SID #230 GO REF 4/15/13
HILLMAN, FORMAN, CHILDERS & MCCORMACK
7171 MERCY ROAD, SUITE 650
OMAHA NE 68106

Invoice #: 13554
Invoice Date: 06/01/2014
Bill Code: 0185393014

Total Due: 500.00

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

Amount Enclosed:





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

Invoice

SARPY COUNTY SID #230 GO REF 4/15/13
 HILLMAN, FORMAN, CHILDERS & MCCORMACK
 7171 MERCY ROAD, SUITE 650
 OMAHA NE 68106

Invoice No: 13555
 Invoice Date: 06/01/2014

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

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

PLEASE DETACH AND RETURN WITH PAYMENT

SARPY COUNTY SID #230 GO REF 4/15/13
 HILLMAN, FORMAN, CHILDERS & MCCORMACK
 7171 MERCY ROAD, SUITE 650
 OMAHA NE 68106

Invoice #: 13555
 Invoice Date: 06/01/2014
 Bill Code: 0185393014

Total Due: 250.00

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

Amount Enclosed:

