

## CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 234 of Sarpy County, Nebraska, (the "District") and hereby further certify as follows:

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

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

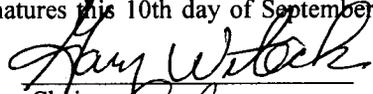
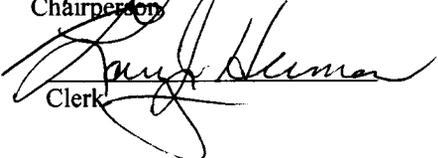
3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects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

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

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

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

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 10th day of September, 2014.

  
Chairperson  
  
Clerk

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 234 OF SARPY COUNTY, NEBRASKA**

The meeting of the Board of Trustees of Sanitary and Improvement District No. 234 of Sarpy County, Nebraska was convened in open and public session at 12:00 P.M. on September 10, 2014 at 11440 West Center Road, Omaha, Nebraska.

Present at the meeting were Trustees Larry Herman, Gary Witecki, Jack Hausmann, Mike Broyles and Dave Cushing. Also present was Brian Doyle, attorney for the District and Patrick Pierce, engineer for the District and Rob Wood, fiscal agent for the District.

Notice of the meeting was given in advance thereof by publication in The Bellevue Leader on August 20, 2014. A copy of the Proof of Publication is being attached to these minutes. Notice of the meeting was simultaneously given to all members of the Board of Trustees and a copy of their Acknowledgment of Receipt of Notice is attached to these minutes. Availability of the agenda was communicated in the published notice and in the notice to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The Clerk then certified that notice of this meeting had been given to the Sarpy County Clerk at least seven days prior to the time set by the Board of Trustees for this meeting and filed her Certificate to that effect, said Certificate being attached to these minutes and made a part hereof by this reference.

The Chairperson publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

The Chairman then presented the proposed Budget of the District and advised that the Budget Summary had been published in the Bellevue Leader, a legal newspaper of Sarpy County, Nebraska on August 20, 2014, a copy of the Proof of Publication being attached to these Minutes. The Chairman then called the Board's attention to the proposed Budget and advised that the proposed Property Tax Request is as follows:

General Fund	\$ 55,929.00	\$0.37000
Bond Fund	\$ 68,022.00	\$0.45000
Total	\$123,951.00	\$0.82000

The Chairman then advised that the Property Tax Request is a different amount than the Property Tax Request for the prior year and that it would be necessary for the Board of

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

BE IT RESOLVED, that

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

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

NOW, THEREFORE, the Governing Body of Sanitary and Improvement District No. 234 of Sarpy County, Nebraska by a majority vote resolves that:

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

General Fund	\$ 55,929.00	\$0.37000
Bond Fund	\$ 68,022.00	\$0.45000
Total	\$123,951.00	\$0.82000

2. A copy of this Resolution shall be certified and forwarded to the County Clerk on or before October 13, 2014.

The Chair then presented the following statements for payment from the General Fund Account of the District and the Clerk was directed to attach a copy of said statement to these minutes.

a)	Omaha Public Power District for lift station energy (Acct No. 8765960879).	\$1,831.80
b)	E&A Consulting Group for engineering services (#124553, 124963, 125281 and 125572).	3,274.75
c)	B&W Company Inc. for pavement repairs (#17279)	13,901.90
d)	Jones & Lowe PC for bookkeeping services.	235.00

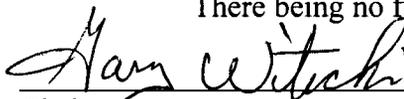
- |    |  |                    |
|----|--|--------------------|
| e) | Hancock & Dana PC for services in connection with preparation of 2014/2015 budget and audit. | 6,460.00           |
| f) | Kuehl Capital Corporation for 2014/2015 Financial Advisor and Fiscal Agent Services (#1327). | 6,000.00           |
| g) | Fullenkamp, Doyle and Jobeun for legal services.   | 8,747.96           |
| i) | <b>Total</b>   | <b>\$40,451.41</b> |

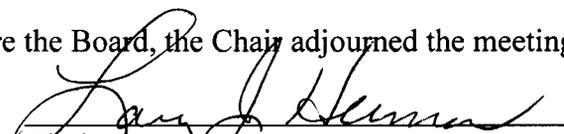
Then, upon motions duly made, seconded and upon a roll call vote of "aye" by the Trustees Larry Herman, Gary Witecki, Jack Hausmann, Mike Broyles and Dave Cushing the following Resolutions were unanimously adopted:

RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 234 of Sarpy County, Nebraska that the Chair and Clerk be and they hereby are authorized and directed to execute and deliver Warrants No. 437 through 443, of the District, dated the date of this meeting, to the following payees, for the following services and in the following amounts, said warrants to draw interest at the rate of 7% per annum, Warrants No. 437 through 443 to be payable from the General Fund Account of the District and to be redeemed no later than three (3) years of the date hereof, being September 10, 2017.

- a) Warrant No. 437 for \$1,831.80 made payable to Omaha Public Power District for lift station energy.
- b) Warrant No. 438 for \$3,274.75 made payable to E&A Consulting Group for engineering services.
- c) Warrant No. 439 for \$13,901.90 made payable to B&W Company Inc. for pavement repairs.
- d) Warrant No. 440 for \$235.00 made payable to Jones & Lowe PC for bookkeeping services.
- e) Warrant No. 442 for \$6,460.00 made payable to Hancock & Dana PC for services in connection with preparation of 2014/2015 budget and audit.
- f) Warrant No. 443 for \$6,000.00 made payable to Kuehl Capital Corporation for 2014/2015 Financial Advisor and Fiscal Agent services.
- g) Warrant No. 444 for \$8,747.96 made payable to Fullenkamp, Doyle & Jobeun for legal services.

There being no further business before the Board, the Chair adjourned the meeting.

  
 \_\_\_\_\_  
 Chairman

  
 \_\_\_\_\_  
 Clerk

## CERTIFICATE

The undersigned being Clerk of Sanitary and Improvement District No. 234 of Sarpy County, Nebraska hereby certifies that Notice of a Meeting of the Board of Trustees of said District held on September 10, 2014 was mailed to the Sarpy County Clerk at least seven days prior to the date of said meeting.

The undersigned further certifies that the agenda for the meeting of the Board of Trustees of said District was prepared and available for public inspection at the address designed in the notice of meeting published in The Bellevue Leader on August 20, 2014 and that no items were added to the agenda after the commencement of the meeting; and further, that the minutes for the meeting were available for public inspection within ten (10) days of the date of said meeting and that a copy of the minutes of this meeting were sent to the Sarpy County Clerk within thirty days from the date of this meeting.

  
Clerk

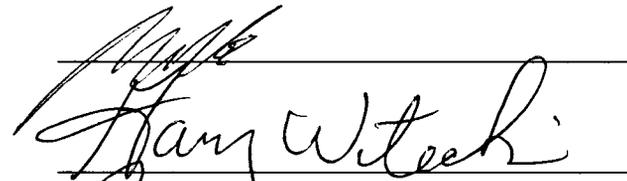




ACKNOWLEDGMENT OF RECEIPT OF  
NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 234 of Sarpy County, Nebraska do hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held at 12:00 P.M. on September 10, 2014 at 11440 West Center Road, Omaha, Nebraska.

DATED this 10th day of September, 2014

  
\_\_\_\_\_  
  
\_\_\_\_\_  
  
\_\_\_\_\_  
\_\_\_\_\_

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

SID # 234

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: <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a>	
Questions - E-Mail: <a href="mailto:Deann.Haeffner@nebraska.gov">Deann.Haeffner@nebraska.gov</a>	

Submission Information - Adopted Budget Due by 9-20-2014
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509 Submit Electronically using Website: <a href="http://www.auditors.nebraska.gov">http://www.auditors.nebraska.gov</a>
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:

\$	55,929.00	Property Taxes for Non-Bonds
\$	68,022.00	Principal and Interest on Bonds
\$	123,951.00	<b>Total Personal and Real Property Tax Required</b>

Budget Document To Be Used As Audit Waiver?
My Subdivision has elected to use this Budget Document as the Audit Waiver. <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO (If YES, Board Minutes <b>MUST</b> be Attached)
If YES, Page 2, Column 2 <b>MUST</b> contain <b>ACTUAL</b> Numbers. If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Outstanding Bonded Indebtedness as of JULY 1, 2014

\$	790,000.00	Principal
\$	180,178.00	Interest
\$	970,178.00	<b>Total Bonded Indebtedness</b>

SID is Less Than 5 Years Old
<input type="checkbox"/> YES, SID is Less than 5 Years Old; Therefore, LC-3 and Levy Limit <b>DO NOT</b> APPLY Date SID was formed: _____

\$	15,115,926	<b>Total Certified Valuation (All Counties)</b>
<i>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)</i>		

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? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by December 31, 2014.</i>

CLERK/BOARD MEMBER:
Signature: 
Printed Name: <u>David J. Herman</u>
Mailing Address: <u>c/o Fullenkamp, Doyle &amp; Jobeun; 11440 W. Center Rd.</u>
City, Zip: <u>Omaha, NE 68144</u>
Phone Number: <u>(402) 334-0700</u>
E-Mail Address: <u>beth@fdjlaw.com</u>

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? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by December 31, 2014.</i>

**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)

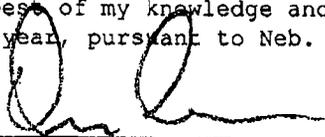
FO : SID 234

**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 234	MISC-DISTRICT	1,270,397	15,115,926

\*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

# **HANCOCK & DANA PC**

ACCOUNTANTS & CONSULTANTS

12829 WEST DODGE ROAD

SUITE 100

OMAHA, NEBRASKA 68154-2155

(402) 391-1065 FAX (402) 334-9498

Board of Trustees  
Sanitary and Improvement District  
No. 234 of Sarpy County, Nebraska

We have compiled the accompanying forecasted statement of cash receipts and disbursements of Sanitary and Improvement District No. 234 of Sarpy County, Nebraska for the year ending June 30, 2015 included 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 prescribed by the State of Nebraska Auditor of Public Accounts 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 accompanying statements of cash receipts and disbursements of Sanitary and Improvement District No. 234 of Sarpy County, Nebraska for the years ended June 30, 2014 and 2013, included in the accompanying form prescribed by the State of Nebraska Auditor of Public Accounts. We have not audited or reviewed the accompanying historical financial statements and, accordingly, do not express an opinion or provide any assurance about whether the historical financial statement are in accordance with the form prescribed by the State of Nebraska Auditor of Public Accounts.

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

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 of historical financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the historical financial statements.

SANITARY AND IMPROVEMENT DISTRICT NO. 234  
OF SARPY COUNTY, NEBRASKA  
**CERTIFICATION OF BOARD MINUTES AND PROPERTY TAX REQUEST**

STATE OF NEBRASKA    )  
                                  )ss.  
COUNTY OF SARPY     )

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

The Chairman then presented the proposed Budget of the District and advised that the Budget Summary had been published in the Bellevue, a legal newspaper of Sarpy County, Nebraska on August 20, 2014, a copy of the Proof of Publication being attached to these Minutes. The Chairman then called the Board's attention to the proposed Budget and advised that the proposed Property Tax Request is as follows:

General Fund	\$ 55,929.00	\$0.37000
Bond Fund	\$ 68,022.00	\$0.45000
Total	\$123,951.00	\$0.82000

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

BE IT RESOLVED, that

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

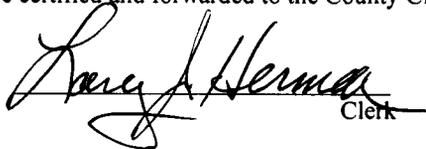
WHEREAS, it is in the best interest of the District that the Property Tax Request for the current year be a different amount than the Property Tax Request for the prior year.

NOW, THEREFORE, the Governing Body of Sanitary and Improvement District No. 234 of Sarpy County, Nebraska by a majority vote resolves that:

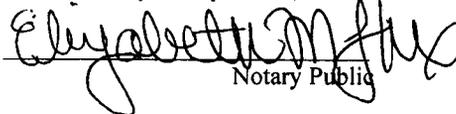
1. The 2014/15 Property Tax Request be set as follows:

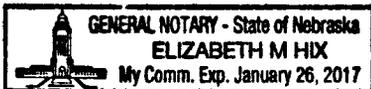
General Fund	\$ 55,929.00	\$0.37000
Bond Fund	\$ 68,022.00	\$0.45000
Total	\$123,951.00	\$0.82000

2. A copy of this Resolution shall be certified and forwarded to the County Clerk on or before October 13, 2014.

  
Clerk

SUBSCRIBED and sworn to before me this 10<sup>th</sup> day of September, 2014

  
Notary Public



Page 2

The forecasted and historical statements of cash receipts and disbursements are presented in accordance with the requirements of the State of Nebraska Auditor or Public Accounts, which differ from the cash basis of accounting.

This report is intended solely for the information and use of the District's Board of Trustees and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than this specified parties.

HANCOCK & DANA PC  
*Hancock & Dana PC*

Omaha, Nebraska  
August 20, 2014

SID # 234 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	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 151,593.00	\$ 169,207.00	\$ 165,646.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 151,593.00	\$ 169,207.00	\$ 165,646.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 110,679.00	\$ 106,625.00	\$ 118,049.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 216.00	\$ 455.00	\$ 500.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 8,107.00	\$ 5,511.00	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 31,059.00	\$ 46,698.00	\$ 88,700.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 301,654.00	\$ 328,496.00	\$ 372,895.00
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 33,199.00	\$ 48,807.00	\$ 88,700.00
20	Capital Improvements (Real Property/Improvements)	\$ (9,230.00)	\$ (9,940.00)	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 77,703.00	\$ 77,098.00	\$ 76,438.00
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	\$ 30,775.00	\$ 46,885.00	\$ 163,700.00
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 132,447.00	\$ 162,850.00	\$ 328,838.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 169,207.00	\$ 165,646.00	\$ 44,057.00
31	Cash Reserve Percentage			13%

<b>PROPERTY TAX RECAP</b>	Tax from Line 6	\$ 118,049.00
	County Treasurer's Commission at 2% of Line 6	\$ 2,361.00
	Delinquent Tax Allowance	\$ 3,541.00
	<b>Total Property Tax Requirement</b>	<b>\$ 123,951.00</b>

## SID # 234 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	\$ 55,929.00
Bond Fund	\$ 68,022.00
<b>Total Tax Request</b>	<b>** \$ 123,951.00</b>

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

### Documentation of Transfers:

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

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

Transfer From:	Transfer To:
Amount: \$	-
Reason:	

Transfer From:	Transfer To:
Amount: \$	-
Reason:	

Transfer From:	Transfer To:
Amount: \$	-
Reason:	

SID # 234 in Sarpy County

**CORRESPONDENCE INFORMATION**

**BOARD CHAIRPERSON**

Gary Witecki

*(Name of Board Chairperson)*

Fullenkamp, Doyle, & Jobeun - 11440 W. Center Rd.

*(Mailing Address)*

Omaha, NE 68144

*(City & Zip Code)*

(402) 334-0700

*(Telephone Number)*

beth@fdjlaw.com

*(E-Mail Address)*

**PREPARER**

Clark Campbell

*(Name and Title)*

Hancock & Dana PC

*(Firm Name)*

12829 West Dodge Road, Suite 100

*(Mailing Address)*

Omaha, NE 68154

*(City & Zip Code)*

(402) 391-1065

*(Telephone Number)*

ccampbel@hancockdana.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**

*(Name and Title)*

*(Firm Name)*

*(Mailing Address)*

*(City & Zip Code)*

*(Telephone Number)*

*(E-Mail Address)*

SID # 234 in Sarpy County  
**LC-3 SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	123,951.00
Motor Vehicle Pro-Rate	(2)	\$	500.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (10))	(5)	\$	-
<b>LESS:</b> Amount Spent During 2013-2014	(6)	\$	-
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(7)	\$	-
Amount to be included on 2014-2015 Restricted Funds ( <u>Cannot</u> be a Negative Number)	(8)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>124,451.00</b>
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**LC-3 Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)			(10)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )			
Agrees to Line (7).		\$	-
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	68,322.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)		
Judgments	(16)		
Refund of Property Taxes to Taxpayers	(17)		
Repairs to Infrastructure Damaged by a Natural Disaster	(18)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(19)	\$	<b>68,322.00</b>
---------------------------------	------	----	------------------

<b>TOTAL 2014-2015 RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>		\$	<b>56,129.00</b>
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*Total 2014-2015 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.*



**SID # 234 in Sarpy County**

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TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>9.31 %</u> (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>11,938.04</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>140,166.19</u> (8)
<b>Less:</b> 2014-2015 Restricted Funds from LC-3 Supporting Schedule	<u>56,129.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>84,037.19</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 # 234 in Sarpy County**

Total 2014-2015 Personal and Real Property Tax Request		<u>\$ 123,951.00</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>\$ 68,022.00</u> ) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	( _____ ) (D)	
Total Exclusions		( <u>\$ 68,022.00</u> ) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 55,929.00</u> (3)
2014 Valuation (Per the County Assessor)		<u>\$ 15,115,926.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) <b>Divided By</b> Line (4) <b>Times</b> 100]		<u>0.370000</u> (5)

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

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

SID NO. 234 - SARPY COUNTY  
BUDGET  
7/1/14 - 6/30/15

	PRIOR YEAR 7/1/13- 6/30/2014 -----	BUDGET 7/1/14- 6/30/2015 -----
VALUATION - PERS. PROP. & R.E.	13,640,189	15,115,926
GENERAL FUND:		
TAX RATE PER \$100 VALUATION	0.370000	0.370000
TAX LEVY - P.P. & R.E.	50,469	55,929
BOND FUND:		
TAX RATE PER \$100 VALUATION	0.480000	0.450000
TAX LEVY - P.P. & R.E.	65,473	68,022
TOTAL - ALL FUNDS:		
TAX RATE PER \$100 VALUATION	0.850000	0.820000
TAX LEVY - P.P. & R.E.	115,942	123,951

**2014-2015 GENERAL BUDGET FORM WORKSHEET**

Line No.	2014-2015 ADOPTED BUDGET	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
<b>1</b>	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 58,138.00	\$ 107,508.00			\$ 165,646.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 58,138.00	\$ 107,508.00	\$ -	\$ -	\$ 165,646.00
6	Personal and Real Property Taxes	\$ 53,266.00	\$ 64,783.00			\$ 118,049.00
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 200.00	\$ 300.00			\$ 500.00
9	State Receipts: State Aid (To LC-3 Supporting Schedule)					
10	State Receipts: Other	\$ -	\$ -			\$ -
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)					\$ -
14	Local Receipts: Other	\$ 88,700.00	\$ -			\$ 88,700.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	<b>Total Resources Available (Lines 5 to 14)</b>	\$ 200,304.00	\$ 172,591.00	\$ -	\$ -	\$ 372,895.00
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 88,700.00	\$ -			\$ 88,700.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 76,438.00			\$ 76,438.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ 88,700.00	\$ 75,000.00			\$ 163,700.00
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 177,400.00	\$ 151,438.00	\$ -	\$ -	\$ 328,838.00
30	<b>Cash Reserve (Line 17 - Line 29)</b>	\$ 22,904.00	\$ 21,153.00	\$ -	\$ -	\$ 44,057.00

**PROPERTY TAX RECAP**

Tax from Line 6	\$ 53,266.00	\$ 64,783.00	\$ -	\$ -	\$ 118,049.00
County Treasurer's Commission at 2 % of Line 6	\$ 1,065.00	\$ 1,296.00	\$ -	\$ -	\$ 2,361.00
Delinquent Tax Allowance	\$ 1,598.00	\$ 1,943.00			\$ 3,541.00
<b>Total Property Tax Requirement (To LC-3 Supporting Schedule)</b>	\$ 55,929.00	\$ 68,022.00	\$ -	\$ -	\$ 123,951.00

**2014-2015 GENERAL BUDGET FORM WORKSHEET**

Line No.	2013-2014 ACTUAL	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
<b>1</b>	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 56,931.00	\$ 112,276.00			\$ 169,207.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 56,931.00	\$ 112,276.00	\$ -	\$ -	\$ 169,207.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 46,413.00	\$ 60,212.00			\$ 106,625.00
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 198.00	\$ 257.00			\$ 455.00
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 2,399.00	\$ 3,112.00			\$ 5,511.00
11	State Receipts: Property Tax Credit					\$ -
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 46,685.00	\$ 13.00			\$ 46,698.00
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 152,626.00	\$ 175,870.00	\$ -	\$ -	\$ 328,496.00
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 47,603.00	\$ 1,204.00			\$ 48,807.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ (9,940.00)			\$ (9,940.00)
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 77,098.00			\$ 77,098.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ 46,885.00	\$ -			\$ 46,885.00
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 94,488.00	\$ 68,362.00	\$ -	\$ -	\$ 162,850.00
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 58,138.00	\$ 107,508.00	\$ -	\$ -	\$ 165,646.00

**2014-2015 GENERAL BUDGET FORM WORKSHEET**

Line No.	2012-2013 ACTUAL	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 32,459.00	\$ 119,134.00			\$ 151,593.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 32,459.00	\$ 119,134.00	\$ -	\$ -	\$ 151,593.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 45,738.00	\$ 64,941.00			\$ 110,679.00
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 89.00	\$ 127.00			\$ 216.00
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 3,479.00	\$ 4,628.00			\$ 8,107.00
11	State Receipts: Property Tax Credit					\$ -
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 24,141.00	\$ 6,918.00			\$ 31,059.00
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 105,906.00	\$ 195,748.00	\$ -	\$ -	\$ 301,654.00
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 25,050.00	\$ 8,149.00			\$ 33,199.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ (9,230.00)			\$ (9,230.00)
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 77,703.00			\$ 77,703.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ 23,925.00	\$ 6,850.00			\$ 30,775.00
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 48,975.00	\$ 83,472.00	\$ -	\$ -	\$ 132,447.00
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 56,931.00	\$ 112,276.00	\$ -	\$ -	\$ 169,207.00

**Sanitary and Improvement District #234 in Sarpy County**

Line No.	GENERAL FUND	Actual 2011 - 2012	Actual 2012 - 2013	Actual 2013 - 2014	Budget Adopted 2014 - 2015
1	DISBURSEMENTS & TRANSFERS				
2	Operating:				
3	Insurance & Clerk/Chairman Bonds	\$ 6,271.00	\$ 6,344.00	\$ 6,167.00	\$ 3,000.00
4	Legal Fees	\$ 7,918.00	\$ 8,344.00	\$ 8,396.00	\$ 10,000.00
5	Maintenance	\$ 6,744.00	\$ 1,965.00	\$ 2,910.00	\$ 50,000.00
6	Lawn Care				
7	Street Lighting	\$ 6,451.00	\$ 4,172.00	\$ 6,421.00	\$ 6,500.00
8	Audit / Budget Preparation Fees/Bookkeeping	\$ 6,500.00	\$ 6,475.00	\$ 6,515.00	\$ 6,700.00
9	Collection Fee - County Treasurer	\$ 916.00	\$ 915.00	\$ 928.00	
10	Clerk Fee				
11	Trustee Fee				
12	Pay Agent Fees			\$ 1,500.00	\$ 1,500.00
13	Sewer Use Fees				
14	General Engineering	\$ 4,469.00	\$ 3,179.00	\$ 7,149.00	\$ 5,000.00
15	Financial Advisory Fee			\$ 7,617.00	\$ 6,000.00
16	Water Operator Services/Testing				
17	Financing Fees				
18					
19	Total Operating (Lines 3 to 18)	\$ 39,269.00	\$ 25,050.00	\$ 47,603.00	\$ 88,700.00
20	Capital Outlay (Including Capital Improvements):				
21	Capital Improvements:				
22	Purchase of Real Property				
23	Improvements on Real Property				
24	Construction reimbursements				
25	Other Capital Outlay:				
26					
27					
28					\$ -
29					
30					
31	Total Capital Outlay (Lines 22 to 30)	\$ -	\$ -	\$ -	\$ -

Sanitary and Improvement District #234 in Sarpy County

Line No.	GENERAL FUND			
1	DISBURSEMENTS & TRANSFERS, Continued			
2	Debt Service:			
3	Bond Principal Payments			
4	Bond Interest Payments			
5	Warrant Principal - Cash Payment	\$ 38,353.00	\$ 23,925.00	\$ 46,885.00
6	Warrant Interest - Cash Payment			
7	Payments to Retire Interest Free Loans from Dept. of Aeronautics - Public Airports			
8	Payments to retire Bank Loans and other Financial Instruments - Fire Districts			
9	Total Debt Service (Lines 3 to 8)	\$ 38,353.00	\$ 23,925.00	\$ 46,885.00
10	Judgments:			
11				
12	Total Judgments (Line 11)	\$ -	\$ -	\$ -
13	Transfers of Surplus Fees TO Other Funds:			
14	Fund			
15	Fund			
16	Fund			
17	Fund			
18	Fund			
19	Total Transfers of Surplus Fees (Lines 14 to 18)	\$ -	\$ -	\$ -
20	Transfers Other Than Surplus Fees TO Other Funds:			
21	Bond Fund	\$ 50,000.00		
22	Fund			
23	Fund			
24	Fund			
25	Total Transfers Other Than Surplus Fees (Lines 21 to 24)	\$ 50,000.00	\$ -	\$ -
26	Total Disbursements & Transfers	\$ 127,622.00	\$ 48,975.00	\$ 94,488.00
27	Total Budget of Disbursements & Transfers			\$ 177,400.00
28	Necessary Cash Reserve			\$ 22,904.00
29	Total Requirements			\$ 200,304.00

**Sanitary and Improvement District #234 in Sarpy County**

Line No.	GENERAL FUND	Actual 2011 - 2012	Actual 2012 - 2013	Actual 2013 - 2014	Budget Adopted 2014 - 2015
1	RECEIPTS, BEGINNING BALANCES & TRANSFERS				
2	Net Cash Balance				
3	Investments				
4	County Treasurer's Balance	\$ 72,115.00	\$ 32,459.00	\$ 56,931.00	\$ 58,138.00
5	Subtotal of Beginning Balances (Lines 2 to 4)	\$ 72,115.00	\$ 32,459.00	\$ 56,931.00	\$ 58,138.00
6	INTERGOVERNMENTAL FEDERAL				
7					
8					
9					
10	Subtotal of Federal Receipts (Lines 7 to 9)	\$ -	\$ -	\$ -	\$ -
11	INTERGOVERNMENTAL STATE				
12	Homestead Exemption	\$ 2,464.00	\$ 2,261.00	\$ 1,199.00	
13	Motor Vehicle Pro-Rate	\$ 139.00	\$ 89.00	\$ 198.00	\$ 200.00
14	Property Tax Credit	\$ 1,224.00	\$ 1,216.00	\$ 1,200.00	
15	Collection in District				
16					
17	Subtotal of State Receipts (Lines 12 to 16)	\$ 3,827.00	\$ 3,568.00	\$ 2,597.00	\$ 200.00
18	INTERGOVERNMENTAL LOCAL				
19					
20					
21	Interest on Taxes	\$ 10.00	\$ 6.00	\$ 10.00	
22	Interest on Investments				
23	Water Fees				
24	Miscellaneous				
25					
26					
27					
28					
29	Issuance of Warrants	\$ 38,353.00	\$ 24,135.00	\$ 46,675.00	\$ 88,700.00
30					
31	Subtotal of Local Receipts (Lines 19 to 30)	\$ 38,363.00	\$ 24,141.00	\$ 46,685.00	\$ 88,700.00

**Sanitary and Improvement District #234 in Sarpy County**

Line No.	GENERAL FUND	Actual 2011 - 2012	Actual 2012 - 2013	Actual 2013 - 2014	Budget Adopted 2014 - 2015
1	RECEIPTS, BEG. BALANCES & TRANSFERS, Concluded				
2	Transfers In Of Surplus Fees:				
3	Fund				
4	Fund				
5	Fund				
6	Fund				
7	Fund				
8	Total Transfers In Of Surplus Fees (Lines 3 to 7)	\$ -	\$ -	\$ -	\$ -
9	Transfers In, Other Than Surplus Fees:				
10	Fund				
11	Fund				
12	Fund				
13	Fund				
14	Fund				
15	Total Transfers In, Other Than Surplus Fees (Lines 10 to 14)	\$ -	\$ -	\$ -	\$ -
16	Total Available Resources Before Property Taxes	\$ 114,305.00	\$ 60,168.00	\$ 106,213.00	\$ 147,038.00
17	Personal and Real Property Taxes	\$ 45,776.00	\$ 45,738.00	\$ 46,413.00	\$ 53,266.00
18	<b>Total Resources Available</b>	\$ 160,081.00	\$ 105,906.00	\$ 152,626.00	\$ 200,304.00
19	Less: Disbursements & Transfers	\$ 127,622.00	\$ 48,975.00	\$ 94,488.00	
20	Balance Forward	\$ 32,459.00	\$ 56,931.00	\$ 58,138.00	
21	<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>				
22	Tax From Line 17				\$ 53,266.00
23	Compute County Treasurer's Commission at			2% of Line 22	\$ 1,065.00
24	Delinquent Tax Allowance (If over 5% of line 22, See Instructions)				\$ 1,598.00
25	Total Personal and Real Property Tax Requirement. (Total of Lines 22, 23, and 24)				\$ 55,929.00

NOTE: To present a balanced budget, **Total Resources Available** must agree with **Total Requirements** in the Proposed and Adopted columns.

Is this Fund designated as a Special Reserve Fund? \_\_\_\_\_ YES \_\_\_\_\_ X \_\_\_\_\_ NO

If YES, what is the particular purpose for setting funds aside? \_\_\_\_\_ n/a \_\_\_\_\_

**Sanitary and Improvement District #234 in Sarpy County**

Line No.	BOND FUND	Actual 2011 - 2012	Actual 2012 - 2013	Actual 2013 - 2014	Budget Adopted 2014 - 2015
1	DISBURSEMENTS & TRANSFERS				
2	Operating:				
3	Broker / Fiscal Agent Financing Fee				
4	Accounting / Legal Fee				
5	Bond Issue Costs	\$ 54,000.00	\$ 5,850.00		
6	Collection Fee - County Treasurer	\$ 1,346.00	\$ 1,299.00	\$ 1,204.00	
7	Pay Agent Fee	\$ 2,000.00	\$ 1,000.00		
8	Miscellaneous				
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	Total Operating (Lines 3 to 18)	\$ 57,346.00	\$ 8,149.00	\$ 1,204.00	\$ -
20	Capital Outlay (Including Capital Improvements):				
21	Capital Improvements:				
22	Purchase of Real Property				
23	Improvements on Real Property				
24	Construction Refunds	\$ (4,970.00)	\$ (9,230.00)	\$ (9,940.00)	
25	Other Capital Outlay:				
26					
27					
28					
29					
30					
31	Total Capital Outlay (Lines 22 to 30)	\$ (4,970.00)	\$ (9,230.00)	\$ (9,940.00)	\$ -

**Sanitary and Improvement District #234 in Sarpy County**

Line No.	BOND FUND	Actual 2011 - 2012	Actual 2012 - 2013	Actual 2013 - 2014	Budget Adopted 2014 - 2015
1	DISBURSEMENTS & TRANSFERS, Continued				
2	Debt Service:				
3	Bond Principal Payments	\$ 1,345,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
4	Bond Interest Payments	\$ 69,383.00	\$ 22,703.00	\$ 22,098.00	\$ 21,438.00
5	Bond Interest - Warrants Issued				
6	Totals from Page 2a	\$ 2,000.00	\$ 6,850.00	\$ -	\$ 75,000.00
7	Payments to Retire Interest Free Loans from Dept. of Aeronautics - <b>Public Airports</b>				
8	Payments to retire Bank Loans and other Financial Instruments - <b>Fire Districts</b>				
9	Total Debt Service (Lines 3 to 8)	\$ 1,416,383.00	\$ 84,553.00	\$ 77,098.00	\$ 151,438.00
10	Judgments:				
11					
12	Total Judgments (Line 11)	\$ -	\$ -	\$ -	\$ -
13	Transfers of Surplus Fees TO Other Funds:				
14	Fund				
15	Fund				
16	Fund				
17	Fund				
18	Fund				
19	Total Transfers of Surplus Fees (Lines 14 to 18)	\$ -	\$ -	\$ -	\$ -
20	Transfers Other Than Surplus Fees TO Other Funds:				
21	Fund				
22	Fund				
23	Fund				
24	Fund				
25	Total Transfers Other Than Surplus Fees (Lines 21 to 24)	\$ -	\$ -	\$ -	\$ -
26	Total Disbursements & Transfers	\$ 1,468,759.00	\$ 83,472.00	\$ 68,362.00	
27	Total Budget of Disbursements & Transfers				\$ 151,438.00
28	Necessary Cash Reserve				\$ 21,153.00
29	Total Requirements				\$ 172,591.00

**Sanitary and Improvement District #234 in Sarpy County**

Line No.	BOND FUND	Actual 2011 - 2012	Actual 2012 - 2013	Actual 2013 - 2014	Budget Adopted 2014 - 2015
1	DISBURSEMENTS & TRANSFERS, Continued				
2	Debt Service:				
3	Warrant Principal Payments	\$ 2,000.00	\$ 6,850.00		
4	Warrant Interest Payments				
5	Warrant Interest - Warrants Issued				
6	Funds Pledged to Retire Bonded Indebtedness				\$ 75,000.00
7	Payments to Retire Interest Free Loans from Dept. of Aeronautics - <b>Public Airports</b>				
8	Payments to retire Bank Loans and other Financial Instruments - <b>Fire Districts</b>				
9	Total Debt Service (Lines 3 to 8)	\$ 2,000.00	\$ 6,850.00	\$ -	\$ 75,000.00
10	Judgments:				
11					
12	Total Judgments (Line 11)	\$ -	\$ -	\$ -	\$ -
13	Transfers of Surplus Fees TO Other Funds:				
14	Fund				
15	Fund				
16	Fund				
17	Fund				
18	Fund				
19	Total Transfers of Surplus Fees (Lines 14 to 18)	\$ -	\$ -	\$ -	\$ -
20	Transfers Other Than Surplus Fees TO Other Funds:				
21	Fund				
22	Fund				
23	Fund				
24	Fund				
25	Total Transfers Other Than Surplus Fees (Lines 21 to 24)	\$ -	\$ -	\$ -	\$ -
26	Total Disbursements & Transfers	\$ -	\$ -	\$ -	
27	Total Budget of Disbursements & Transfers				
28	Necessary Cash Reserve				
29	Total Requirements				

### Sanitary and Improvement District #234 in Sarpy County

Line No.	BOND FUND	Actual 2011 - 2012	Actual 2012 - 2013	Actual 2013 - 2014	Budget Adopted 2014 - 2015
1	RECEIPTS, BEGINNING BALANCES & TRANSFERS				
2	Net Cash Balance				
3	Investments	\$ 534,800.00			
4	County Treasurer's Balance	\$ 27,680.00	\$ 119,134.00	\$ 112,276.00	\$ 107,508.00
5	Subtotal of Beginning Balances (Lines 2 to 4)	\$ 562,480.00	\$ 119,134.00	\$ 112,276.00	\$ 107,508.00
6	INTERGOVERNMENTAL FEDERAL				
7					
8					
9					
10	Subtotal of Federal Receipts (Lines 7 to 9)	\$ -	\$ -	\$ -	\$ -
11	INTERGOVERNMENTAL STATE				
12	Homestead Exemption	\$ 3,795.00	\$ 3,050.00	\$ 1,556.00	
13	Motor Vehicle Pro-Rate	\$ 210.00	\$ 127.00	\$ 257.00	\$ 300.00
14	Property Tax Credit	\$ 1,923.00	\$ 1,578.00	\$ 1,556.00	
15					
16					
17	Subtotal of State Receipts (Lines 12 to 16)	\$ 5,928.00	\$ 4,755.00	\$ 3,369.00	\$ 300.00
18	INTERGOVERNMENTAL LOCAL				
19					
20	Interest on Taxes	\$ 13.00	\$ 9.00	\$ 13.00	
21	Interest on Investments	\$ 260.00	\$ 50.00		
22	Interest on Special Assessments				
23	Special Assessments				
24	Sewer Connection Fees				
25	Proceeds from Sale of Bonds	\$ 900,000.00			
26	Water Fees				
27					
28					
29	Issuance of Warrants	\$ 2,000.00	\$ 6,850.00	\$ -	\$ -
30					
31	Subtotal of Local Receipts (Lines 19 to 30)	\$ 902,213.00	\$ 6,918.00	\$ 13.00	\$ -

**Sanitary and Improvement District #234 in Sarpy County**

Line No.	BOND FUND	Actual 2011 - 2012	Actual 2012 - 2013	Actual 2013 - 2014	Budget Adopted 2014 - 2015
1	RECEIPTS, BEG. BALANCES & TRANSFERS, Concluded				
2	Transfers In Of Surplus Fees:				
3	Fund				
4	Fund				
5	Fund				
6	Fund				
7	Fund				
8	Total Transfers In Of Surplus Fees (Lines 3 to 7)	\$ -	\$ -	\$ -	\$ -
9	Transfers In, Other Than Surplus Fees:				
10	General Fund	\$ 50,000.00			
11	Fund				
12	Fund				
13	Fund				
14	Fund				
15	Total Transfers In, Other Than Surplus Fees (Lines 10 to 14)	\$ 50,000.00	\$ -	\$ -	\$ -
16	Total Available Resources Before Property Taxes	\$ 1,520,621.00	\$ 130,807.00	\$ 115,658.00	\$ 107,808.00
17	Personal and Real Property Taxes	\$ 67,272.00	\$ 64,941.00	\$ 60,212.00	\$ 64,783.00
18	<b>Total Resources Available</b>	\$ 1,587,893.00	\$ 195,748.00	\$ 175,870.00	\$ 172,591.00
19	Less: Disbursements & Transfers	\$ 1,468,759.00	\$ 83,472.00	\$ 68,362.00	
20	Balance Forward	\$ 119,134.00	\$ 112,276.00	\$ 107,508.00	
21	<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>				
22	Tax From Line 17				\$ 64,783.00
23	Compute County Treasurer's Commission at		2% of Line 22		\$ 1,296.00
24	Delinquent Tax Allowance (If over 5% of line 22, See Instructions)				\$ 1,943.00
25	Total Personal and Real Property Tax Requirement. (Total of Lines 22, 23, and 24)				\$ 68,022.00
		\$	-	\$	-

NOTE: To present a balanced budget, **Total Resources Available** must agree with **Total Requirements** in the Proposed and Adopted columns.

Is this Fund designated as a Special Reserve Fund?                            X       YES                                           NO

If YES, what is the particular purpose for setting funds aside?                            RETIREMENT OF BONDED INDEBTEDNESS



Account Number	Due Date	Total Amount Due
8765960879	Sep 17, 2014	\$456.78

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

Customer Name: SID 234 SARPY  
Statement Date: August 28, 2014

**Billing Information for service address: 17300 HILLVIEW ST, STLT OMAHA NE**

**Billing Period From 07-29-2014 To 08-28-2014 @30 Days**

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$432.00	\$2.45	\$458.34

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

Sales Tax 23.89  
 Total Charges \$458.34  
 Previous Balance 1.56CR  
 Total Amount Due \$456.78  
 Late Payment Charge of \$18.33 applies after due date.

*\$458.34 x 3 mos =  
 \$1375.02  
 + \$ 456.78  
 -----  
 \$1,831.80*

1

Please return this portion with payment

High school students can win cash by creating green videos for OPPD's Project GreenFlick. For more information, visit oppd.com/greenflick.

Statement Date: August 28, 2014

Account Number	Due Date	Total Amount Due
8765960879	Sep 17, 2014	\$456.78

Late Payment Charge of \$18.33 applies after due date.

Amount Paid

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

One-Time Contribution \$

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

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

  
 SID 234 SARPY CO. HILLVIEW  
 %KULLENKAMP, DOYLE AND JOBEUN  
 11440 W CENTER RD  
 OMAHA NE 68144-4421

PO BOX 3995  
OMAHA NE 68103-0995



01876596087910000004567800000047511201409179



Account Number	Due Date	Total Amount Due
8765960879	Sep 17, 2014	\$456.78

Customer Name: SID 234 SARPY  
Statement Date: August 28, 2014

Billing Information for service address: 17300 HILLVIEW ST, STLT OMAHA NE

Billing Period From 07-29-2014 To 08-28-2014 @ 30 Days

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	Sub-Total Amount per Rate
SL61	61211	25	\$17.28	\$432.00			
SL61					2.45	432.00	\$458.34

**E & A Consulting Group, Inc.**  
**Engineering Answers**  
**330 North 117th Street**  
**Omaha, NE 68154-2509**  
**402-895-4700**

Sarpy County SID #234  
 Mr. Robert Doyle, Attorney  
 11440 West Center Road  
 Omaha, NE 68144

May 21, 2014  
 Project No: P2001.170.001  
 Invoice No: 124553

Project P2001.170.001 Hill View - 168th & Harrison-District Maintenance

**Professional Services from April 07, 2014 to May 04, 2014**

Phase 114 District Maintenance for 2014

Task 135 Digger's Hotline

**Professional Personnel**

	Hours	Rate	Amount	
Eng. Technician IV	1.00	82.00	102.50	
Const. Admin Tech II	1.00	70.00	70.00	
Totals	2.00		172.50	
<b>Total Labor</b>				<b>172.50</b>
				<b>Total this Task</b>
				<b>\$172.50</b>

Task 440 Repairs/Maintenance

**Professional Personnel**

	Hours	Rate	Amount	
Administrative Assistant II	.25	62.00	15.50	
Administrative Assistant I	.20	57.00	11.40	
Const. Admin Tech III	.25	80.00	20.00	
Totals	.70		46.90	
<b>Total Labor</b>				<b>46.90</b>
				<b>Total this Task</b>
				<b>\$46.90</b>

Task 999 Expenses

**Unit Billing**

Mileage			11.76	
<b>Total Units</b>			<b>11.76</b>	<b>11.76</b>
				<b>Total this Task</b>
				<b>\$11.76</b>
				<b>Total this Phase</b>
				<b>\$231.16</b>

Phase 214 Erosion & Sediment Control Inspecting/Reporting for 2014

Task 196 Erosion Control

**Professional Personnel**

	Hours	Rate	Amount	
Erosion Control Specialist I	2.00	64.00	132.80	
Erosion Control Dept. Mgr. III	.75	115.00	86.25	
Totals	2.75		219.05	
<b>Total Labor</b>				<b>219.05</b>

Project P2001.170.001 Invoice 124553

**Total this Task \$219.05**

Task 999 Expenses

**Unit Billing**

Mileage

15.12

**Total Units**

**15.12**

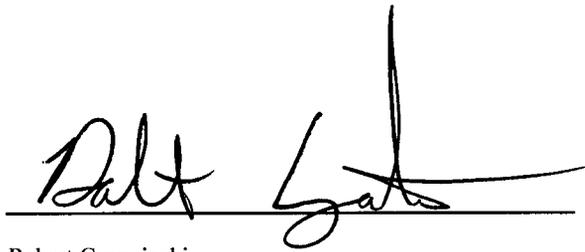
**15.12**

**Total this Task \$15.12**

**Total this Phase \$234.17**

**Total this Invoice \$465.33**

Approved:



Robert Czerwinski

**E & A Consulting Group, Inc.**  
**Engineering Answers**  
**330 North 117th Street**  
**Omaha, NE 68154-2509**  
**402-895-4700**

Sarpy County SID #234  
 Mr. Robert Doyle, Attorney  
 11440 West Center Road  
 Omaha, NE 68144

June 30, 2014  
 Project No: P2001.170.001  
 Invoice No: 124963

Project P2001.170.001 Hill View - 168th & Harrison-District Maintenance

**Professional Services from May 05, 2014 to June 08, 2014**

Phase 114 District Maintenance for 2014

Task 135 Digger's Hotline

**Professional Personnel**

	Hours	Rate	Amount	
Eng. Technician IV	1.50	82.00	123.00	
Totals	1.50		123.00	
<b>Total Labor</b>				<b>123.00</b>
<b>Total this Task</b>				<b>\$123.00</b>

Task 440 Repairs/Maintenance

**Professional Personnel**

	Hours	Rate	Amount	
Administrative Assistant II	.10	62.00	6.20	
Administrative Assistant I	.30	57.00	17.10	
Engineer VII	1.00	130.00	130.00	
Const. Admin Tech I	1.50	60.00	90.00	
Totals	2.90		243.30	
<b>Total Labor</b>				<b>243.30</b>
<b>Total this Task</b>				<b>\$243.30</b>

Task 532 Street Repair

**Professional Personnel**

	Hours	Rate	Amount	
Engineer VII	2.00	130.00	260.00	
Const. Admin Tech III	1.00	80.00	80.00	
Totals	3.00		340.00	
<b>Total Labor</b>				<b>340.00</b>
<b>Total this Task</b>				<b>\$340.00</b>

Task 999 Expenses

**Unit Billing**

Mileage			33.04	
<b>Total Units</b>			<b>33.04</b>	<b>33.04</b>
<b>Total this Task</b>				<b>\$33.04</b>

Project P2001.170.001 Invoice 124963

Total this Phase \$739.34

Phase 214 Erosion & Sediment Control Inspecting/Reporting for 2014

Task 196 Erosion Control

Professional Personnel

	Hours	Rate	Amount
Erosion Control Specialist I	3.05	64.00	204.80
Erosion Control Dept. Mgr. III	.75	115.00	86.25
Environmental Specialist II	1.00	90.00	90.00
Totals	4.80		381.05
<b>Total Labor</b>			<b>381.05</b>

Total this Task \$381.05

Task 999 Expenses

Unit Billing

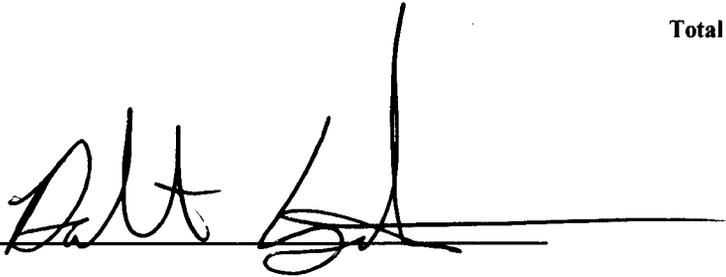
Mileage		6.72	
<b>Total Units</b>		<b>6.72</b>	<b>6.72</b>

Total this Task \$6.72

Total this Phase \$387.77

Total this Invoice \$1,127.11

Approved:



Robert Czerwinski

**E & A Consulting Group, Inc.**  
**Engineering Answers**  
**330 North 117th Street**  
**Omaha, NE 68154-2509**  
**402-895-4700**

Sarpy County SID #234  
 Mr. Robert Doyle, Attorney  
 11440 West Center Road  
 Omaha, NE 68144

July 24, 2014  
 Project No: P2001.170.001  
 Invoice No: 125281

Project P2001.170.001 Hill View - 168th & Harrison-District Maintenance

**Professional Services from June 09, 2014 to July 06, 2014**

Phase 114 District Maintenance for 2014

Task 135 Digger's Hotline

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Eng. Technician IV	1.50	82.00	124.00	
Const. Admin Tech II	.25	75.00	18.75	
Totals	1.75		142.75	
<b>Total Labor</b>				<b>142.75</b>
				<b>Total this Task \$142.75</b>

Task 440 Repairs/Maintenance

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Administrative Assistant I	.20	57.00	11.70	
Const. Admin Tech I	3.25	60.00	201.25	
Totals	3.45		212.95	
<b>Total Labor</b>				<b>212.95</b>
				<b>Total this Task \$212.95</b>

Task 532 Street Repair

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Administrative Assistant I	.50	57.00	29.25	
Engineer VII	4.00	130.00	520.00	
Const. Admin Tech I	5.00	60.00	315.00	
Totals	9.50		864.25	
<b>Total Labor</b>				<b>864.25</b>
				<b>Total this Task \$864.25</b>

Task 999 Expenses

**Unit Billing**

Mileage			104.72	
<b>Total Units</b>			<b>104.72</b>	<b>104.72</b>
				<b>Total this Task \$104.72</b>

Project P2001.170.001 Invoice 125281

Total this Phase \$1,324.67

Phase 214 Erosion & Sediment Control Inspecting/Reporting for 2014

Task 196 Erosion Control

Professional Personnel

	Hours	Rate	Amount
Erosion Control Specialist I	2.05	64.00	144.00
Totals	2.05		144.00
<b>Total Labor</b>			<b>144.00</b>

Total this Task \$144.00

Task 999 Expenses

Unit Billing

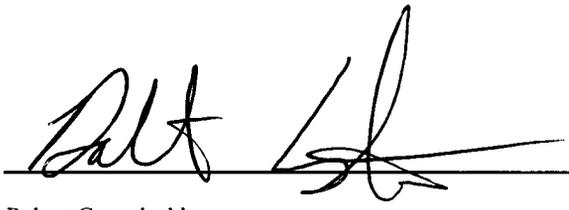
Mileage			20.72
<b>Total Units</b>			<b>20.72</b>

Total this Task \$20.72

Total this Phase \$164.72

Total this Invoice \$1,489.39

Approved:



Robert Czerwinski

**E & A Consulting Group, Inc.**  
**Engineering Answers**  
**330 North 117th Street**  
**Omaha, NE 68154-2509**  
**402-895-4700**

Sarpy County SID #234  
 Mr. Robert Doyle, Attorney  
 11440 West Center Road  
 Omaha, NE 68144

August 20, 2014  
 Project No: P2001.170.001  
 Invoice No: 125572

Project P2001.170.001 Hill View - 168th & Harrison-District Maintenance

**Professional Services from July 07, 2014 to August 03, 2014**

Phase	114	District Maintenance for 2014			
Task	135	Digger's Hotline			
<b>Professional Personnel</b>					
			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Eng. Technician IV			1.00	86.00	86.00
Totals			1.00		86.00
<b>Total Labor</b>					<b>86.00</b>
					<b>Total this Task</b>
					<b>\$86.00</b>

Task	440	Repairs/Maintenance			
<b>Professional Personnel</b>					
			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Administrative Assistant I			.20	60.00	12.00
Totals			.20		12.00
<b>Total Labor</b>					<b>12.00</b>
					<b>Total this Task</b>
					<b>\$12.00</b>

Task	532	Street Repair			
<b>Professional Personnel</b>					
			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Administrative Assistant I			.25	60.00	15.00
Totals			.25		15.00
<b>Total Labor</b>					<b>15.00</b>
					<b>Total this Task</b>
					<b>\$15.00</b>

Task	999	Expenses			
<b>Unit Billing</b>					
Mileage					6.72
<b>Total Units</b>					<b>6.72</b>
					<b>Total this Task</b>
					<b>\$6.72</b>
					<b>Total this Phase</b>
					<b>\$119.72</b>

Phase	214	Erosion & Sediment Control Inspecting/Reporting for 2014			
Task	196	Erosion Control			

Project P2001.170.001 Invoice 125572

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Erosion Control Specialist I	1.10	64.00	70.40	
Totals	1.10		70.40	
<b>Total Labor</b>				<b>70.40</b>
			<b>Total this Task</b>	<b>\$70.40</b>

---

Task 999	Expenses			
<b>Unit Billing</b>				
Mileage			2.80	
<b>Total Units</b>			<b>2.80</b>	<b>2.80</b>
			<b>Total this Task</b>	<b>\$2.80</b>
			<b>Total this Phase</b>	<b>\$73.20</b>
			<b>Total this Invoice</b>	<b>\$192.92</b>

Approved:   
Robert Czerwinski

**B & W COMPANY, INC.**  
**P. O. BOX 642000**  
**Omaha, NE 68164**  
**402-393-2880**

RECEIVED  
 JUL 09 2014  
 SY:

**Invoice**

<b>DATE</b>	<b>INVOICE #</b>
6/30/2014	17279

**BILL TO**  
 Hillview SID 234  
 c/o E&A Consulting Group Inc.  
 Attn: Bob Czerwinski  
 330 N 117th St.  
 Omaha, NE 68154

<b>JOB#</b>	<b>P.O. #</b>	<b>TERMS</b>

<b>CONCRETE SERVICES AT:</b>	<b>QUANTITY</b>	<b>RATE</b>	<b>UNIT</b>	<b>AMOUNT</b>
Small area repair	185.1	59.00	SY	10,920.90
Adjust Manhole	1	100.00	EA	100.00
Sawcut existing pavement	583.8	3.75	SY	2,189.25
Rout and Seal Pavement Cracks	243	1.75	LF	425.25
Remove and replace faulty subgrade	10.66	25.00	TN	266.50
<div data-bbox="170 1491 755 1690" data-label="Text" style="border: 1px solid black; padding: 5px;"> <p>Approved by E &amp; A Consulting Group, Inc.            Date: <u>7/10/14</u>            Initials: <u>RTA</u>            SID No. <u>234</u>            Project No. <u>2001.170.007</u></p> </div>				

**Total**      \$13,901.90



## **STATEMENT**

**Sanitary and Improvement District No. 234  
% Mr. Bob Doyle  
Fullenkamp, Doyle, & Jobeun  
11440 West Center Road  
Omaha, NE 68144**

August 14, 2014

Bookkeeping services for the year ended June 30, 2014

\$ 235.00

# HANCOCK & DANA, PC

CERTIFIED PUBLIC ACCOUNTANTS

12829 WEST DODGE ROAD

SUITE 100

OMAHA, NE 68154

(402)391-1065

SID NO. 234 - SARPY COUNTY  
BRIAN DOYLE, ATTORNEY  
FULLENKAMP, DOYLE & JOBEUN  
11440 WEST CENTER ROAD  
OMAHA, NE 68144

Invoice No. 70425  
Date 08/12/2014  
Client No. 04080.0  
Terms: Due Upon Receipt

---

FOR SERVICES RENDERED IN CONNECTION WITH THE PREPARATION OF THE  
BUDGET FOR 2014-2015; AUDIT OF FINANCIAL STATEMENTS FOR THE YEAR  
ENDED JUNE 30, 2014.

PREPARATION OF FORMS 1096 AND 1099 FOR 2013.	\$	6,360.00
		<u>100.00</u>
		6,460.00
PRIOR BALANCE		<u>0.00</u>
TOTAL AMOUNT DUE	\$	<u>6,460.00</u>

**Kuehl Capital Corporation**

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

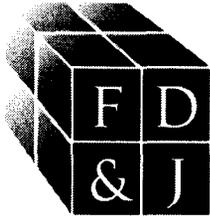
**Invoice**

Date	Invoice #
7/1/2014	1327

**Bill To:**

SID #234 of Sarpy County Nebraska  
c/o Fullenkamp, Doyle and Jobeun  
Attn: Mr. Brian Doyle  
11440 West Center Road, Ste. C  
Omaha, NE 68144-4421

Description	Amount
Financial Advisor/Fiscal Agent Services for Fiscal Year 2014-2015 Annual Flat Fee per Contract	6,000.00
<b>Total</b>	<b>\$6,000.00</b>
<b>Payments/Credits</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$6,000.00</b>



FULLENKAMP,  
DOYLE &  
JOBEUN, LLP

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

September 10, 2014

Chairman & Board of Trustees  
Sanitary & Improvement District No. 234  
of Sarpy County, Nebraska

**STATEMENT FOR SERVICES RENDERED**

For legal services rendered in connection with:

Assist in preparation of budget documents; photocopy minutes for accountants use;

Prepare agendas, minutes and warrants for SID meetings; attend same

Obtain W-9 from individuals/companies for warrants issued

Letter to accountant re: audit

Prepare and file of Certificate of Indebtedness

Telephone conferences and meetings with engineer re: miscellaneous maintenance matters

File required documents with Social Security Administration, IRS and State of Nebraska

Mail out 1099's and file same with IRS

Various other legal matters

*FOR SERVICES RENDERED:* \$8,000.00

Expenses: Publication Costs, Photocopies,  
Postage and Miscellaneous charges \$ 747.96

TOTAL AMOUNT NOW DUE: \$8,747.96

## WHAT IS MCDC?

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

## WHAT PROBLEM IS ADDRESSED BY MCDC?

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

## WHAT FRAUD IS ADDRESSED UNDER MCDC?

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

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

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

## AGENDA

Sanitary and Improvement District No. 234 of Sarpy County, Nebraska; Meeting to be held September 10, 2014

1. Present Budget, vote on and approve same; conduct special public hearing to set tax request at a different amount than the prior year.

2. Present statements, vote on and approve payment from the General Fund Account of the District for the following:

a)	Omaha Public Power District for lift station energy (Acct No. 8765960879).	\$1,831.80
b)	E&A Consulting Group for engineering services (#124553, 124963, 125281 and 125572).	3,274.75
c)	B&W Company Inc. for pavement repairs (#17279)	13,901.90
d)	Jones & Lowe PC for bookkeeping services.	235.00
e)	Hancock & Dana PC for services in connection with preparation of 2014/2015 budget and audit.	6,460.00
f)	Kuehl Capital Corporation for 2014/2015 Financial Advisor and Fiscal Agent Services (#1327).	6,000.00
g)	Fullenkamp, Doyle and Jobeun for legal services.	8,747.96
h)	<b>Total</b>	<b>\$40,451.41</b>

3. Present MCDC memo for discussion and be directed to be a part of the minutes.