

CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of **Sanitary and Improvement District Number 257 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.

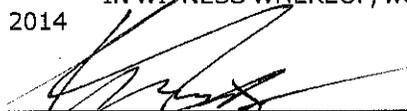
3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects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

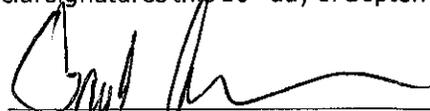
5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the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



Chairman



Clerk

**MEETING MINUTES
SANITARY AND IMPROVEMENT DISTRICT NO. 257
OF SARPY COUNTY, NEBRASKA**

The meeting of the Board of Trustees of Sanitary and Improvement District No. 257 of Sarpy County, Nebraska was convened in open and public session at 9:30 a.m. on September 10, 2014 at 11440 West Center Road, Omaha, Nebraska.

Present at the meeting were Trustees Terry Dale, David Innis, and David Hughes. Absent were Nick Boyer and Timothy W. Young. Also present was John H. Fullenkamp, attorney 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 being attached to these minutes. Notice of the meeting was simultaneously given to all members of the Board of Trustees and a copy of their Acknowledgment of Receipt of Notice is attached to these minutes. Availability of the agenda was communicated in the published notice and in the notice to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

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

The Chairman 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 Municipalities Continuing Disclosure Cooperation Initiative and following review and discussion, the Clerk was directed to attach a copy to these minutes.

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:

Bond Fund	\$573,781.42	\$0.650000
General Fund	\$264,822.19	\$0.299999
Total	\$838,603.61	\$0.949999

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. 257 of Sarpy County, Nebraska by a majority vote resolves that:

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

Bond Fund	\$573,781.42	\$0.650000
General Fund	\$264,822.19	\$0.299999
Total	\$838,603.61	\$0.949999

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

The Chairman then presented the following statements for payment from the General Fund Account of the District:

a) E & A Consulting Group for engineering services (#124987, 125305, 125599).	\$ 5,924.34
b) Chastain-Otis for insurance.	5,848.00
c) HTM Sales, Inc. for lift station maintenance (14-30427-6,7, 14-30428-6,7).	1,220.00
d) Grass Mechanics for mowing (#6040, 6099, 6177, 6178).	2,228.80

e) Royal Lawns, Inc. for park maintenance (#1750, 1806).	495.00
f) Lengemann & Associates, P.C. for accounting services.	6,500.00
g) Fullenkamp, Doyle & Jobeun for legal services.	16,610.69
h) David Innis for Clerk fees for August and September.	184.70
i) Fullenkamp, Doyle & Jobeun Trust Account for IRS withholdings.	30.60
j) CDS Enterprise LLC for street repairs (#249).	4,317.50

The Chairman then advised that there is now due and owing Kuehl Capital Corporation the sum of \$650.40 in warrants at this time, payable from the General Fund Account of the District, which amount represents 1.5% of the principal amount of General Fund warrants issued at this meeting (\$43,359.63) in connection with advisory services related to the issuance of the General Fund Warrants.

The Chairman further advised that there is now due and owing RBC Capital Markets LLC the sum of \$880.20 in warrants at this time, payable from the General Fund Account of the District, which amount represents 2.0% of the principal amount of General Fund warrants issued at this meeting (\$44,010.03) for underwriting fee on the General Fund Warrants.

The Chairman then presented the following statements for payment from the Construction Fund Account of the District:

a) Kuehl Capital Corporation per FA Agreement for fiscal year 2014/15 (#1370).	50,000.00
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The Chairman further advised that there is now due and owing RBC Capital Markets LLC the sum of \$1,000.00 in warrants at this time, payable from the General Fund Account of the District, which amount represents 2.0% of the principal amount of Construction Fund warrants issued at this meeting (\$50,000.00) for underwriting fee on the Construction Fund Warrants.

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

RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 257 of Sarpy County, Nebraska that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrant Nos. 2593 through 2620 inclusive, of the District, dated the date of the 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, Warrant Nos. 2593 through 2614, inclusive, to be payable from the

General Fund Account of the District and to be redeemed no later than three years from the date hereof, being September 10, 2017 ("**the General Fund Warrants**") and Warrant Nos. 2615 through 2620, inclusive, to be payable from the Construction Fund Account of the District (interest to be payable on August 1 of each year) and to be redeemed no later than five years from the date hereof, being September 10, 2019, ("**the Construction Fund Warrants**"), subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska after notice is given as required by law, to-wit:

- a) Warrant No. 2593 for \$3,000.00 and Warrant No. 2594 for \$2,924.34 both payable to E & A Consulting Group for engineering services.
- b) Warrant No. 2595 for \$3,000.00 and Warrant No. 2596 for \$2,848.00 both payable to Chastain-Otis for insurance.
- c) Warrant No. 2597 for \$1,220.00 payable to HTM Sales, Inc. for lift station maintenance.
- d) Warrant No. 2598 for \$2,228.80 payable to Grass Mechanics for mowing.
- e) Warrant No. 2599 for \$495.00 payable to Royal Lawns, Inc. for park maintenance.
- f) Warrant Nos. 2600 and 2601 each for \$3,000.00 and Warrant No. 2602 for \$500.00 all payable to Lengemann & Associates, P.C. for accounting services.
- g) Warrant Nos. 2603 through 2607, inclusive, each for \$3,000.00 and Warrant No. 2608 for \$1,610.69 all payable to Fullenkamp, Doyle & Jobeun for legal services.
- h) Warrant No. 2609 for \$184.70 payable to David Innis for Clerk fees for August and September.
- i) Warrant No. 2610 for \$30.60 payable to the Fullenkamp, Doyle & Jobeun Trust Account for IRS withholdings.
- j) Warrant No. 2611 for \$3,000.00 and Warrant No. 2612 for \$1,317.50 both payable to CDS Enterprise LLC for street repairs.
- k) Warrant No. 2613 for \$650.40 payable to Kuehl Capital Corporation in connection with advisory services relating to the issuance of General Fund Warrant Nos. 2593-2612.
- l) Warrant No. 2614 for \$880.20 payable to RBC Capital Markets LLC in connection with underwriting fee on General Fund Warrant Nos. 2593-2613.

m) Warrant Nos. 2615 through 2619, inclusive, each for \$10,000.00 all payable to Kuehl Capital Corporation per FA Agreement.

n) Warrant No. 2620 for \$1,000.00 payable to RBC Capital Markets LLC for underwriting fee on Construction Fund Warrants Nos. 2615-2619.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 257 of Sarpy County, Nebraska, that the District hereby finds and determines and covenants, warrants and agrees as follows in connection with the issuance of the Construction Fund Warrants: (i) the improvements and/or facilities being financed by the Construction Fund Warrants are for essential governmental functions and are designed to serve members of the general public on an equal basis; (ii) 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; (iii) 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; (iv) 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; (v) other than any incidental use of said improvements by a developer during the initial period of development of said improvements, there have been, are and will be no persons with rights to use such improvements other than as members of the general public; (vi) none of the proceeds of said Construction Fund Warrants have been or will be loaned to any private person or entity; and (vii) 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 Construction Fund Warrants.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 257 of Sarpy County, Nebraska that the District covenants and agrees concerning the Construction Fund Warrants that: (i) it will comply with all applicable provisions of the Code, including Sections 103 and 141 through 150, necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on the Construction Fund Warrants and (ii) it will not use or permit the use of any proceeds of the Construction Fund Warrants or any other funds of the District nor take or permit any other action, or fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest on the Construction Fund Warrants. In addition, the District will adopt such other resolutions and take such other

actions as may be necessary to comply with the Code and with all other applicable future laws, regulations, published rulings and judicial decisions, in order to ensure that the interest on the Construction Fund Warrants will remain excluded from federal gross income, to the extent any such actions can be taken by the District.

The District covenants and agrees that (i) it will comply with all requirements of Section 148 of the Code to the extent applicable to the Construction Fund Warrants, (ii) it will use the proceeds of the Construction Fund Warrants as soon as practicable and with all reasonable dispatch for the purposes for which the Construction Fund Warrants are issued, and (iii) it will not invest or directly or indirectly use or permit the use of any proceeds of the Construction Fund Warrants or any other funds of the District in any manner, or take or omit to take any action, that would cause the Construction Fund Warrants to be "arbitrage bonds" within the meaning of Section 148(a) of the Code.

The District covenants and agrees that it will pay or provide for the payment from time to time of all amounts required to be rebated to the United States pursuant to Section 148(f) of the Code and any Regulations applicable to the Construction Fund Warrants from time to time. This covenant shall survive payment in full of the Construction Fund Warrants. The District specifically covenants to pay or cause to be paid to the United States, the required amounts of rebatable arbitrage at the times and in the amounts as determined by reference to the Code and the Regulations. Pursuant to the "small issuer exception" set forth below, the District does not believe the Construction Fund Warrants will be subject to rebate.

The District covenants and agrees that (to the extent within its power or direction) it will not use any portion of the proceeds of the Construction Fund Warrants, including any investment income earned on such proceeds, directly or indirectly, in a manner that would cause any Construction Fund Warrant to be a "private activity bond".

The District makes the following representations in connection with the exception for small governmental units from the arbitrage rebate requirements under Section 148(f)(4)(D) of the Code:

- (i) the District is a governmental unit under Nebraska law with general taxing powers;
- (ii) none of the Construction Fund Warrants is a private activity bond as defined in Section 141 of the Code;
- (iii) ninety-five percent or more of the net proceeds of the Construction Fund Warrants are to be used for local governmental activities of the District;

(iv) the aggregate face amount of all tax-exempt obligations (other than "private activity bonds," but including any tax-exempt lease-purchase agreements) to be issued by the District during the current calendar year is not reasonably expected to exceed \$5,000,000; and

(v) the District (including all subordinate entities thereof) will not issue in excess of \$5,000,000 of tax-exempt indebtedness (other than "private activity bonds," but including any tax-exempt lease-purchase agreements) during the current calendar year without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the excludability of the interest on the Construction Fund Warrants from gross income for federal tax purposes will not be adversely affected thereby.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 257 of Sarpy County, Nebraska that the District hereby covenants, warrants and agrees that to the extent that it may lawfully do so, the District hereby designates the Construction Fund Warrants as its "qualified tax exempt obligations" under Section 265(b)(3)(B)(i)(III) of the Code.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 257 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 Construction Fund Warrants and the District hereby further certifies, as of the date of the registration of the Construction Fund Warrants with Sarpy County, Nebraska as follows:

1. The District reasonably anticipates that a portion of the monies in its Bond Fund will be expended for payment of principal of and interest on the bonds and/or construction fund warrants of the District within 12 months after receipt of such monies. The District hereby establishes a reserve fund within its Bond Fund in connection with the issuance of the Construction Fund Warrants in the amount equal to the least of (i) 10% of the stated principal amount of the Construction Fund Warrants, (ii) the maximum annual debt service due on the Construction Fund Warrants during any fiscal year, or (iii) 125% of the average annual debt service for the Construction Fund Warrants over the term of such warrants. That amount that is currently held in the District's Bond Fund which exceeds the amount to be expended for payment of principal and interest on the bonds and/or construction fund warrants of the District within 12 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 Construction Fund 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 debt.

4. This Certificate is being passed, executed and delivered pursuant to Section 1.148-2 (b) (2) of the Income Tax Regulations under the Code (the "Regulations").

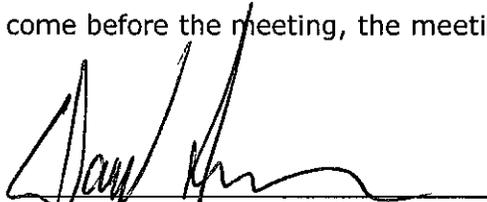
BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 257 of Sarpy County, Nebraska the District hereby authorizes and directs the Chair or Clerk to file or cause to be filed, when due, an information reporting form pursuant to Section 149(e) of the Internal Revenue Code of 1986, as amended (the "Code"), pertaining to the Construction Fund Warrants and the General Fund Warrants;

No opinion of nationally recognized counsel in the area of municipal finance has been delivered with respect to the treatment of interest on the General Fund Warrants. Purchasers of the General Fund Warrants are advised to consult their tax advisors as to the tax consequences of purchasing or holding the General Fund Warrants.

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



Terry Dale, Chairman



David Innis, Clerk

AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA }

} SS.

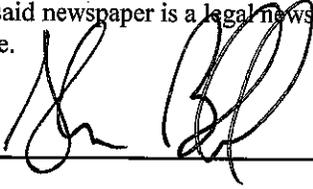
County of Sarpy }

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

Wednesday, August 20, 2014

Bellevue Leader

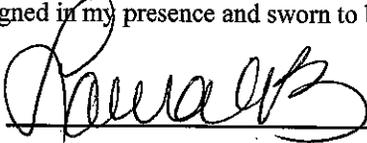
And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.



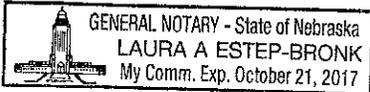
Shon Barenklau OR Anne Lee
Publisher Business Manager

Today's Date 08-20-2014

Signed in my presence and sworn to before me:



Notary Public



Printer's Fee \$ 39.36
Customer Number: 40972
Order Number: 0001785360

FULLENKAMP, DOYLE & JOBEUN
11440 WEST CENTER ROAD
OMAHA, NEBRASKA 68144
**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY
AND
NOTICE OF MEETING
SANITARY AND IMPROVEMENT DISTRICT NO. 257
OF SARPY COUNTY, NEBRASKA**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the **10th day of September, 2014 at 9:30 o'clock A.M. at 11440 West Center Road, Omaha, Nebraska**, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail and the agenda for this meeting, kept continuously current, which includes payment of bills of the District, are available for public inspection at the office of the Clerk at 11440 West Center Road, Omaha, Nebraska during regular business hours, which meeting will be open to the public.
David Innis, Clerk

2012-2013 Actual Disbursements & Transfers	\$5,582,184.92
2013-2014 Actual Disbursements & Transfers	\$4,091,285.68
2014-2015 Proposed Budget of Disbursements & Transfers	\$1,528,525.00
2014-2015 Necessary Cash Reserve	\$62,725.95
2014-2015 Total Resources Available	\$1,591,250.95
Total 2014-2015 Personal & Real Property Tax Requirement	\$838,603.61
Unused Budget Authority Created For Next Year	\$523,252.25

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$264,822.19
Personal and Real Property Tax Required for Bonds	\$573,781.42

NOTICE OF SPECIAL PUBLIC HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the **10th day of September, 2014 at 9:45 o'clock A.M. at 11440 West Center Road, Omaha, Nebraska** for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

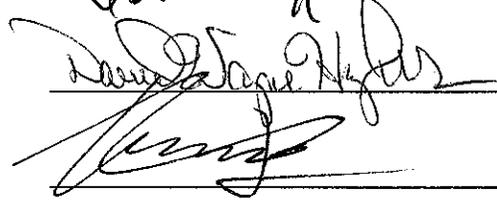
2013-2014 Property Tax Request	\$805,848.99
2013 Tax Rate	\$0.970000
Property Tax Rate (2013-2014 Request/2014 Valuation)	\$0.912894
2014-2015 Proposed Property Tax Request	\$838,603.61
Proposed 2014 Tax Rate	\$0.950000

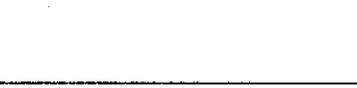
1785360; 8/20

ACKNOWLEDGMENT OF RECEIPT OF
NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 257 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 9:30 a.m. on September 10, 2014 at 11440 West Center Road, Omaha, Nebraska.

DATED: September 10, 2014



MEMORY TRANSMISSION REPORT

TIME : AUG-15-2014 06:24AM
 TEL NUMBER :
 NAME :

FILE NUMBER : 240
 DATE : AUG-15 06:23AM
 TO : 94025934360
 DOCUMENT PAGES : 001
 START TIME : AUG-15 06:23AM
 END TIME : AUG-15 06:24AM
 SENT PAGES : 001
 STATUS : OK

FILE NUMBER : 240 *** SUCCESSFUL TX NOTICE ***

FULLENKAMP, DOYLE & JOBEUN
 11440 WEST CENTER ROAD
 OMAHA, NEBRASKA 68144
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY
AND
NOTICE OF MEETING
 SANITARY AND IMPROVEMENT DISTRICT NO. 257
 OF SARPY COUNTY, NEBRASKA

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David Innis, Clerk

2012-2013 Actual Disbursements & Transfers	\$	<u>5,582,184.92</u>
2013-2014 Actual Disbursements & Transfers	\$	<u>4,091,285.68</u>
2014-2015 Proposed Budget of Disbursements & Transfers	\$	<u>1,628,626.00</u>
2014-2015 Necessary Cash Reserve	\$	<u>62,725.95</u>
2014-2015 Total Resources Available	\$	<u>1,591,250.95</u>
Total 2014-2015 Personal & Real Property Tax Requirement	\$	<u>838,603.61</u>
Unused Budget Authority Created For Next Year	\$	<u>623,252.25</u>

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	<u>264,822.19</u>
Personal and Real Property Tax Required for Bonds	\$	<u>573,781.42</u>

NOTICE OF SPECIAL PUBLIC HEARING TO SET FINAL TAX REQUEST

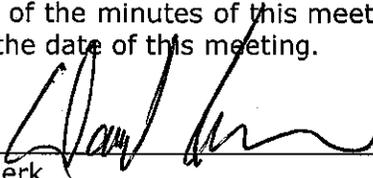
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2013-2014 Property Tax Request	\$	<u>805,848.99</u>
2013 Tax Rate	\$	<u>0.970000</u>
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2014-2015 Proposed Property Tax Request	\$	<u>838,603.61</u>
Proposed 2014 Tax Rate	\$	<u>0.950000</u>

CERTIFICATE

The undersigned being Clerk of Sanitary and Improvement District No. 257 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 given to the Sarpy County Clerk at least seven days prior to the date of said meeting.

The undersigned further certifies that the agenda for the meeting of the Board of Trustees of said District was prepared and available for public inspection at the address designated in the notice of meeting published in The 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

WHAT IS MCDC?

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

WHAT PROBLEM IS ADDRESSED BY MCDC?

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

WHAT FRAUD IS ADDRESSED UNDER MCDC?

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

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

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

**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)

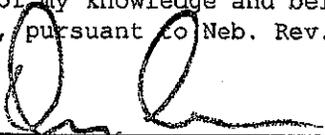
IO : SID 257

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 257	MISC-DISTRICT	3,192,942	88,274,064

**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

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

SID # 257

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.Haefner@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:

\$	264,822.19	Property Taxes for Non-Bonds
\$	573,781.42	Principal and Interest on Bonds
\$	838,603.61	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2014

\$	8,375,000.00	Principal
\$	4,182,087.50	Interest
\$	12,557,087.50	Total Bonded Indebtedness

\$ 88,274,064 **Total Certified Valuation (All Counties)**
(Certification of Valuation(s) from County Assessor **MUST** be attached)

CLERK/BOARD MEMBER:

Signature: _____
 Printed Name: _____
 Mailing Address: 11440 W Center Road
 City, Zip: Omaha, NE 68144
 Phone Number: (402) 334-0700
 E-Mail Address: Karen@FDJLaw.com

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.

LENGEMANN & ASSOCIATES, P.C.

Certified Public Accountants
1410 Gold Coast Road, Suite 600
Papillion, Nebraska 68046
(402) 592-1236
E-Mail: thefirm@lengemanncpa.com

To the Board of Trustees
Sanitary and Improvement District No. 257
of Sarpy County, Nebraska

We have compiled the 2014-2015 State of Nebraska General Budget of Sanitary and Improvement District No. 257 of Sarpy County, Nebraska for the period July 1, 2014 through June 30, 2015, included in the accompanying prescribed form in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). The Budget has been prepared on the cash basis of accounting used by the Sanitary and Improvement District, which is a comprehensive basis of accounting other than generally accepted accounting principles.

We have also compiled the receipt and disbursement information for the years ended June 30, 2014 and 2013 in accordance with Statements on Standards for Accounting and Review Services issued by the AICPA in the form prescribed by the Nebraska Auditor of Public Accounts on the same basis of accounting stated in the preceding paragraph. A compilation is limited to presenting in the form of financial statements information that is the representation of management.

We have not audited or reviewed the financial information referred to in the two preceding paragraphs and, accordingly, do not express an opinion or any other form of assurance on it.

The information is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, which differs from generally accepted accounting principles. Accordingly, the financial information is not designed for those who are not informed about such differences.

LENGEMANN & ASSOCIATES, P.C.

August 15, 2014

SID # 257 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	\$ 264,822.19
Bond Fund	\$ 573,781.42
Total Tax Request	** \$ 838,603.61

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

Documentation of Transfers:

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

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

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason: _____

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason: _____

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason: _____

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Terry Dale
(Name of Board Chairperson)

Fullenkamp, Doyle & Jobeun, 11440 W Center Road
(Mailing Address)

Omaha, NE 68144
(City & Zip Code)

(402) 334-0700
(Telephone Number)

(E-Mail Address)

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

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

Board Chairperson

Preparer

Other Contact

PREPARER

John Winter
(Name and Title)

Lengemann & Associates, P. C.
(Firm Name)

1410 Gold Coast Road, Suite 600
(Mailing Address)

Papillion, NE 68046
(City & Zip Code)

(402) 592-1236
(Telephone Number)

thefirm@lengemanncpa.com
(E-Mail Address)

OTHER CONTACT

John Fullenkamp, Attorney for District
(Name and Title)

Fullenkamp, Doyle & Jobeun
(Firm Name)

11440 W Center Road
(Mailing Address)

Omaha, NE 68144
(City & Zip Code)

(402) 334-0700
(Telephone Number)

Karen@FDJLaw.com
(E-Mail Address)

SID # 257 in Sarpy County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	838,603.61
Motor Vehicle Pro-Rate	(2)	\$	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)	\$	-
LESS: Amount Spent During 2013-2014	(6)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(7)	\$	-
Amount to be included on 2014-2015 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	841,103.61
-----------------------------------	-----	-----------	-------------------

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)	\$	575,781.42
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)	\$	575,781.42
---------------------------------	------	-----------	-------------------

TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>		\$	265,322.19
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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 # 257 in Sarpy County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>3.84</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>29,161.46</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>788,574.44</u> (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	<u>265,322.19</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>523,252.25</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 # 257 in Sarpy County

Total 2014-2015 Personal and Real Property Tax Request		\$ <u>838,603.61</u> (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(\$ <u> -</u>) (A)	
Preexisting lease-purchase contracts approved prior to July 1, 1998	(\$ <u> -</u>) (B)	
Bonded Indebtedness	(\$ <u>573,781.42</u>) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(\$ <u> -</u>) (D)	
Total Exclusions		(\$ <u>573,781.42</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 264,822.19</u> (3)
2014 Valuation (Per the County Assessor)		<u>\$ 88,274,064.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.300000</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.

2014-2015 GENERAL BUDGET FORM WORKSHEET

Line No.	2014-2015 ADOPTED BUDGET	General Fund	Bond Fund	Fund	Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 7,597.14	\$ 736,428.41			\$ 744,025.55
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 7,597.14	\$ 736,428.41	\$ -		\$ 744,025.55
6	Personal and Real Property Taxes	\$ 259,629.60	\$ 562,530.80			\$ 822,160.40
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 500.00	\$ 2,000.00			\$ 2,500.00
9	State Receipts: State Aid (To LC-3 Supporting Schedule)					
10	State Receipts: Other	\$ 500.00	\$ 2,000.00			\$ 2,500.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 15.00	\$ 20,050.00			\$ 20,065.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 to 14)	\$ 268,241.74	\$ 1,323,009.21	\$ -		\$ 1,591,250.95
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 165,400.00	\$ 15,200.00			\$ 180,600.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 914,925.00			\$ 914,925.00
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	\$ 75,000.00	\$ 358,000.00			\$ 433,000.00
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 240,400.00	\$ 1,288,125.00	\$ -		\$ 1,528,525.00
30	Cash Reserve (Line 17 - Line 29)	\$ 27,841.74	\$ 34,884.21	\$ -		\$ 62,725.95

PROPERTY TAX RECAP

Tax from Line 6	\$ 259,629.60	\$ 562,530.80	\$ -	\$ 822,160.40
County Treasurer's Commission at 2 % of Line 6	\$ 5,192.59	\$ 11,250.62	\$ -	\$ 16,443.21
Delinquent Tax Allowance				
Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 264,822.19	\$ 573,781.42	\$ -	\$ 838,603.61

2014-2015 GENERAL BUDGET FORM WORKSHEET

Line No.	2013-2014 ACTUAL	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 11,608.11	\$ 563,613.72			\$ 575,221.83
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 11,608.11	\$ 563,613.72	\$ -		\$ 575,221.83
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 217,726.42	\$ 534,717.59			\$ 752,444.01
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 907.01	\$ 2,232.26			\$ 3,139.27
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 909.45	\$ 2,151.57			\$ 3,061.02
11	State Receipts: Property Tax Credit	\$ 5,693.30	\$ 13,349.80			\$ 19,043.10
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 16.85	\$ 3,482,385.15			\$ 3,482,402.00
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 236,861.14	\$ 4,598,450.09	\$ -		\$ 4,835,311.23
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 164,061.09	\$ 299,621.56			\$ 463,682.65
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 3,075,677.86			\$ 3,075,677.86
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	\$ 65,202.91	\$ 486,722.26			\$ 551,925.17
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 229,264.00	\$ 3,862,021.68	\$ -		\$ 4,091,285.68
30	Balance Forward (Line 17 - Line 29)	\$ 7,597.14	\$ 736,428.41	\$ -		\$ 744,025.55

2014-2015 GENERAL BUDGET FORM WORKSHEET

Line No.	2012-2013 ACTUAL	General Fund	Bond Fund	Fund	Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ 949,815.28			\$ 949,815.28
4	County Treasurer's Balance	\$ 5,167.96	\$ 434,773.32			\$ 439,941.28
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 5,167.96	\$ 1,384,588.60	\$ -		\$ 1,389,756.56
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 197,219.23	\$ 528,897.72			\$ 726,116.95
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 374.49	\$ 1,003.94			\$ 1,378.43
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 384.50	\$ 996.85			\$ 1,381.35
11	State Receipts: Property Tax Credit	\$ 5,631.36	\$ 14,599.82			\$ 20,231.18
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 14.06	\$ 4,018,528.22			\$ 4,018,542.28
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 208,791.60	\$ 5,948,615.15	\$ -		\$ 6,157,406.75
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 110,747.82	\$ 181,691.63			\$ 292,439.45
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 5,819.53			\$ 5,819.53
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 3,513,082.32			\$ 3,513,082.32
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	\$ 86,435.67	\$ 1,684,407.95			\$ 1,770,843.62
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 197,183.49	\$ 5,365,001.43	\$ -		\$ 5,562,184.92
30	Balance Forward (Line 17 - Line 29)	\$ 11,608.11	\$ 563,613.72	\$ -		\$ 575,221.83

	A	B	C	D	E
1	Sanitary and Improvement District # 257				
2					
3				ENTER THESE COLUMNS	
4	From Prior Year Hearing:				
5	2013/2014 Property Tax Request:			805,848.99	
6	2013 Tax Rate			0.970000	
7					
8	From County:				
9	2014/2015 Valuation			88,274,064	
10					
11	Property Tax Rate (2013-2014				
12	Request/2014 Valuation)		0.912894		
13	2014/2015 Proposed Property Tax Request		838,604		
14	Proposed 2014 Tax Rate		0.950000		
15					
16	From Prior Year Growth Factor:				
17	Tax Year 2013 Certified Valuation			83,077,215	
18	Tax Year 2014 Growth As Certified			3,192,942	
19					
20	From Paying Agent/Workpapers:				
21	Outstanding Bonded Indebtedness:				
22	Principal			8,375,000	
23	Interest			4,182,088	
24					
25	From:				
26	Total 2014-2015 Restricted Funds from Line (8) of last year's (2013-2014) LC-3 Form				759,412.98
27					
28					
29	Board Chairperson				
30	Name of Board Chair	Terry Dale			
31	Mailing Address	Fullenkamp, Doyle & Jobeun, 11440 W Center Road			
32	City & Zip	Omaha, NE 68144			
33	Telephone #	(402) 334-0700			
34	E-mail Address	-			
35					
36	Preparer				
37	Name & Title	John Winter			
38	Firm Name	Lengemann & Associates, P.C.			
39	Mailing Address	1410 Gold Coast Road, Suite 600			
40	City & Zip	Papillion, NE 68046			
41	Telephone #	(402) 592-1236			
42	E-mail Address	thefirm@lengemanncpa.com			
43					
44	Other Contact				
45	Name & Title	John Fullenkamp, Attorney for District			
46	Firm Name	Fullenkamp, Doyle & Jobeun			
47	Mailing Address	11440 W Center Road			
48	City & Zip	Omaha, NE 68144			
49	Telephone #	(402) 334-0700			
50	E-mail Address	Karen@FDJLaw.com			

	A	B	D	E	F
1		Sanitary and Improvement District # 257			
2		2014-2015 GENERAL FUND BUDGET DETAIL			
3	Line No.	GENERAL FUND	ACTUAL 2012-2013	ACTUAL/ESTIMATE 2013-2014	BUDGET 2014-2015
4	1	Beginning Balances, Receipts, & Transfers:			
5	2	Net Cash Balance			
6	3	Investments			
7	4	County Treasurer's Balance	5,167,960	11,608,110	7,597,140
8	5	Subtotal of Beginning Balances (Lines 2 to 4)	\$ 5,167,960	\$ 11,608,110	\$ 7,597,140
9	6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 197,219,230	\$ 217,726,420	\$ 259,629,600
10	7	Federal Receipts			
11	8	State Receipts: Motor Vehicle Pro-Rate	\$ 374,490	\$ 907,010	\$ 500,000
12	9	State Receipts: State Aid			
13	10	State Receipts: Other - HOMESTEAD EXEMPTION	\$ 384,500	\$ 909,450	\$ 500,000
14		State Receipts: Property Tax Credit	\$ 5,631,360	\$ 5,693,300	
15	11	Local Receipts: In Lieu of Tax			
16		<i>SPECIAL ASSESSMENT PRINCIPAL & INTEREST</i>			
17		<i>INTEREST ON TAXES</i>	\$ 14,060	\$ 16,850	\$ 15,000
18		<i>INTEREST ON INVESTMENTS</i>			
19		<i>EXCESS WARRANTS ISSUED OVER REDEEMED</i>			
20		<i>MISCELLANEOUS</i>			
21		<i>UTILITY CONNECTION FEES</i>			
22					
23	12	Local Receipts: Other	\$ 14,060	\$ 16,850	\$ 15,000
24	13	Transfers In Of Surplus Fees			
25	14	Transfers In Other Than Surplus Fees			
26	15	Total Resources Available (Lines 5 to 14)	\$ 208,791,600	\$ 236,861,140	\$ 268,241,740
27	16	Disbursements & Transfers:			
28		<i>INSURANCE</i>	5,752,000	5,840,000	6,100,000
29		<i>TREASURERS' FEES</i>	3,944,650	4,354,870	
30		<i>CLERK FEES</i>	800,000	1,400,000	1,200,000
31		<i>LEGAL & ACCOUNTING FEES</i>	28,581,320	21,830,140	23,000,000
32		<i>MAINTENANCE & REPAIRS</i>	22,488,150	39,893,750	45,000,000
33		<i>STREET LIGHTING</i>	30,254,260	48,287,150	45,000,000
34		<i>PAYING/FISCAL AGENT FEES</i>	4,111,700	24,326,950	25,000,000
35		<i>MISCELLANEOUS</i>	61,200	107,100	100,000
36		<i>ENGINEERING FEES</i>	14,754,540	18,021,130	20,000,000
37		<i>SEWER CONNECT FEES</i>			
38					
39	17	Operating Expenses	\$ 110,747,820	\$ 164,081,090	\$ 165,400,000
40		<i>PURCHASE OF REAL PROPERTY</i>			
41		<i>IMPROVEMENTS ON REAL PROPERTY</i>			
42	18	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
43	19	Other Capital Outlay (Equipment, Vehicles, Etc.)			
44		<i>BOND PRINCIPAL</i>			
45		<i>BOND INTEREST</i>			
46		<i>EARLY BOND REDEMPTION</i>			
47	20	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
48	21	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)			
49	22	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)			
50		<i>EXCESS WARRANTS REDEEMED OVER ISSUED</i>	70,034,380	45,894,450	60,000,000
51		<i>INTEREST ON REGISTERED WARRANTS</i>	16,401,290	19,308,460	15,000,000
52	23	Debt Service: Other	\$ 86,435,670	\$ 65,202,910	\$ 75,000,000
53	24	Judgments			
54	25	Transfers Out of Surplus Fees			
55	26	Transfers Out Other Than Surplus Fees			
56	27	Total Disbursements & Transfers (Lines 17 to 26)	\$ 197,183,490	\$ 229,264,000	\$ 240,400,000
57	28	Cash Reserve (Line 15 - Line 27)	\$ 11,608,110	\$ 7,597,140	\$ 27,341,740
58					
59		PERSONAL & REAL PROPERTY TAXES			259,629,600
60		COMPUTE COUNTY TREASURER'S COMMISSION AT 2% OF PREVIOUS LINE			5,192,590
61		TOTAL PERSONAL & REAL PROPERTY TAX REQUIREMENT			264,822,190
62					
63			REQUESTED RATE		0.30000

	A	B	D	E	F
1		Sanitary and Improvement District # 257			
2		2014-2015 BOND FUND BUDGET DETAIL			
3	Line No.	BOND FUND	ACTUAL 2012-2013	ACTUAL/ESTIMATE 2013-2014	BUDGET 2014-2015
4	1	Beginning Balances, Receipts, & Transfers:			
5	2	Net Cash Balance			
6	3	Investments	949,815.280		
7	4	County Treasurer's Balance	434,773.320	563,613.720	736,428.410
8	5	Subtotal of Beginning Balances (Lines 2 to 4)	\$ 1,384,588.600	\$ 563,613.720	\$ 736,428.410
9	6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 528,897.720	\$ 534,717.590	\$ 562,530.800
10	7	Federal Receipts			
11	8	State Receipts: Motor Vehicle Pro-Rate	\$ 1,003.940	\$ 2,232.260	\$ 2,000.000
12	9	State Receipts: State Aid			
13	10	State Receipts: Other - HOMESTEAD EXEMPTION	\$ 996.850	\$ 2,151.670	\$ 2,000.000
14		State Receipts: Property Tax Credit	\$ 14,599.820	\$ 13,349.800	
15	11	Local Receipts: In Lieu of Tax			
16		<i>SPECIAL ASSESSMENT PRINCIPAL & INTEREST</i>	\$ 1,005,706.000	\$ 163,862.720	\$ 10,000.000
17		<i>INTEREST ON TAXES</i>	\$ 37.500	\$ 42.430	\$ 50.000
18		<i>INTEREST ON INVESTMENTS</i>	\$ 184.720		
19		<i>EXCESS WARRANTS ISSUED OVER REDEEMED</i>			
20		<i>MISCELLANEOUS</i>			
21		<i>UTILITY CONNECTION FEES</i>	\$ 12,600.000	\$ 18,480.000	\$ 10,000.000
22		<i>SALE OF BONDS</i>	\$ 3,000,000.000	\$ 3,300,000.000	
23	12	Local Receipts: Other	\$ 4,018,528.220	\$ 3,482,385.150	\$ 20,050.000
24	13	Transfers In Of Surplus Fees			
25	14	Transfers In Other Than Surplus Fees			
26	15	Total Resources Available (Lines 5 to 14)	\$ 5,948,615.150	\$ 4,598,450.090	\$ 1,323,009.210
27	16	Disbursements & Transfers:			
28		<i>BOND COSTS</i>	150,200.000	225,003.500	
29		<i>TREASURERS' FEES</i>	30,692.820	13,972.430	200.000
30		<i>LEGAL & ACCOUNTING FEES</i>			
31		<i>MAINTENANCE & REPAIRS</i>			
32		<i>STREET LIGHTING</i>			
33		<i>PAYING/FISCAL AGENT FEES</i>	798.810	60,645.630	15,000.000
34		<i>MISCELLANEOUS</i>			
35		<i>ENGINEERING FEES</i>			
36		<i>SEWER CONNECT FEES</i>			
37					
38	17	Operating Expenses	\$ 181,691.630	\$ 299,621.560	\$ 15,200.000
39		<i>PURCHASE OF REAL PROPERTY</i>			
40		<i>IMPROVEMENTS ON REAL PROPERTY</i>	5,819.530		
41	18	Capital Improvements (Real Property/Improvements)	\$ 5,819.530	\$ -	\$ -
42	19	Other Capital Outlay (Equipment, Vehicles, Etc.)			
43		<i>BOND PRINCIPAL</i>	\$ 3,135,000.00	\$ 2,745,000.00	\$ 265,000.00
44		<i>BOND INTEREST</i>	\$ 378,082.32	\$ 330,677.86	\$ 299,925.00
45		<i>EARLY BOND REDEMPTION</i>			\$ 350,000.00
46	20	Debt Service: Bond Principal & Interest Payments	\$ 3,513,082.32	\$ 3,075,677.86	\$ 914,925.00
47	21	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)			
48	22	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)			
49		<i>EXCESS WARRANTS REDEEMED OVER ISSUED</i>	1,629,764.000	375,720.980	300,000.000
50		<i>INTEREST ON REGISTERED WARRANTS</i>	54,643.950	111,001.280	58,000.000
51	23	Debt Service: Other	\$ 1,684,407.950	\$ 486,722.260	\$ 358,000.000
52	24	Judgments			
53	25	Transfers Out of Surplus Fees			
54	26	Transfers Out Other Than Surplus Fees			
55	27	Total Disbursements & Transfers (Lines 17 to 26)	\$ 5,385,001.430	\$ 3,862,021.680	\$ 1,288,125.000
56	28	Cash Reserve (Line 15 - Line 27)	\$ 563,613.720	\$ 736,428.41	\$ 34,884.21
57					
58		PERSONAL & REAL PROPERTY TAXES			562,530.800
59		COMPUTE COUNTY TREASURER'S COMMISSION AT 2% OF PREVIOUS LINE			11,250.620
60		TOTAL PERSONAL & REAL PROPERTY TAX REQUIREMENT			573,781.420
61					
62			REQUESTED RATE		0.65000

Sanitary and Improvement District # 257
 IN
 Sarpy County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the _____ day of _____ 2014, at _____ o'clock _____ at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	Clerk/Secretary
2012-2013 Actual Disbursements & Transfers	\$ 5,582,184.92
2013-2014 Actual Disbursements & Transfers	\$ 4,091,285.68
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 1,528,525.00
2014-2015 Necessary Cash Reserve	\$ 62,725.95
2014-2015 Total Resources Available	\$ 1,591,250.95
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 838,603.61
Unused Budget Authority Created For Next Year	\$ 523,252.25

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 264,822.19
Personal and Real Property Tax Required for Bonds	\$ 573,781.42

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the _____ day of _____ 2014, at _____ o'clock _____ at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2013-2014 Property Tax Request	\$ 805,848.99
2013 Tax Rate	\$ 0.970000
Property Tax Rate (2013-2014 Request/2014 Valuation)	0.912894
2014-2015 Proposed Property Tax Request	\$ 838,603.61
Proposed 2014 Tax Rate	0.950000

Cut Off Here Before Sending To Printer

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

Sarpy County SID #257
c/o Mr. John Fullenkamp, Attorney
11440 West Center Road
Omaha, NE 68144

June 30, 2014
Project No: P2004.045.000
Invoice No: 124987

Project P2004.045.000 Stonecrest / Meridian--SW of 156th Street & Giles Road--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		4.00	82.00	338.25
Const. Admin Tech II		1.50	70.00	105.00
Totals		5.50		443.25
Total Labor				443.25
			Total this Task	\$443.25

Task	440	Repairs/Maintenance		
Professional Personnel				
		Hours	Rate	Amount
Administrative Assistant II		.10	62.00	6.20
Administrative Assistant I		.45	57.00	25.65
Engineer VII		1.50	130.00	195.00
Const. Admin Tech I		5.25	60.00	315.00
Totals		7.30		541.85
Total Labor				541.85
			Total this Task	\$541.85

Task	480	Signs/Traffic Signals		
Professional Personnel				
		Hours	Rate	Amount
Const. Admin Tech III		.25	80.00	20.00
Totals		.25		20.00
Total Labor				20.00
			Total this Task	\$20.00

Task	532	Street Repair		
Professional Personnel				
		Hours	Rate	Amount
Administrative Assistant II		.25	62.00	15.50
Engineer VII		3.00	130.00	390.00
Const. Admin Tech I		22.25	60.00	1,350.00
Const. Admin Tech III		3.25	80.00	260.00
Totals		28.75		2,015.50

Project P2004.045.000 Invoice 124987

Total Labor 2,015.50

Total this Task \$2,015.50

Task 999 Expenses

Unit Billing

Mileage 118.72
Total Units 118.72 118.72

Total this Task \$118.72

Total this Phase \$3,139.32

Phase 214 Erosion & Sediment Control Inspecting/Reporting for 2014

Task 196 Erosion Control

Professional Personnel

Table with 4 columns: Job Title, Hours, Rate, Amount. Rows include Erosion Control Specialist I, II, and Dept. Mgr. III, plus Totals.

Total Labor 588.65

Total this Task \$588.65

Task 999 Expenses

Unit Billing

Mileage 14.00
Total Units 14.00 14.00

Total this Task \$14.00

Total this Phase \$602.65

Total this Invoice \$3,741.97

Approved:

Handwritten signature of Robert Czerwinski over a horizontal line.

Robert Czerwinski

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

Sarpy County SID #257
c/o Mr. John Fullenkamp, Attorney
11440 West Center Road
Omaha, NE 68144

July 24, 2014
Project No: P2004.045.000
Invoice No: 125305

Project P2004.045.000 Stonecrest / Meridian--SW of 156th Street & Giles Road--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				
		Hours	Rate	Amount
Eng. Technician IV		2.75	82.00	248.00
Const. Admin Tech II		1.00	70.00	70.00
Totals		3.75		318.00
Total Labor				318.00
			Total this Task	\$318.00

Task	440	Repairs/Maintenance		
Professional Personnel				
		Hours	Rate	Amount
Administrative Assistant I		.20	57.00	11.70
Engineer VII		.50	130.00	65.00
Const. Admin Tech I		1.25	60.00	76.25
Const. Admin Tech III		2.00	80.00	160.00
SID Manager III		.50	95.00	47.50
Totals		4.45		360.45
Total Labor				360.45
			Total this Task	\$360.45

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

Task	999	Expenses		
Unit Billing				
Mileage				61.60
Total Units				61.60
			Total this Task	\$61.60

Project P2004.045.000 Invoice 125305

Total this Phase \$755.05

Phase 214 Erosion & Sediment Control Inspecting/Reporting for 2014

Task 196 Erosion Control

Professional Personnel

	Hours	Rate	Amount
Erosion Control Specialist I	.25	64.00	16.00
Erosion Control Specialist II	3.70	74.00	312.45
Totals	3.95		328.45
Total Labor			328.45

Total this Task \$328.45

Task 999 Expenses

Unit Billing

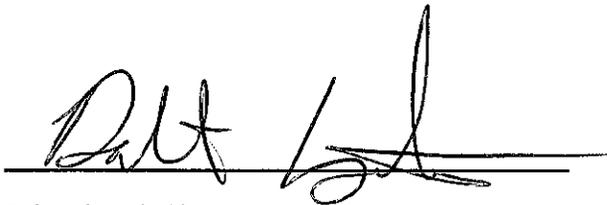
Mileage			22.96
Total Units			22.96

Total this Task \$22.96

Total this Phase \$351.41

Total this Invoice \$1,106.46

Approved:



Robert Czerwinski

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

Sarpy County SID #257
c/o Mr. John Fullenkamp, Attorney
11440 West Center Road
Omaha, NE 68144

August 20, 2014
Project No: P2004.045.000
Invoice No: 125599

Project P2004.045.000 Stonecrest / Meridian--SW of 156th Street & Giles Road--District Maintenance
Professional Services from July 07, 2014 to August 03, 2014

Phase	114	District Maintenance for 2014			
Task	135	Digger's Hotline			
Professional Personnel					
			Hours	Rate	Amount
Eng. Technician IV			3.25	86.00	322.50
Totals			3.25		322.50
Total Labor					322.50
				Total this Task	\$322.50

Task	440	Repairs/Maintenance			
Professional Personnel					
			Hours	Rate	Amount
Administrative Assistant I			.20	60.00	12.00
Const. Admin Tech I			1.00	65.00	65.00
SID Manager III			.50	95.00	47.50
SID Manager VII			1.00	140.00	140.00
Totals			2.70		264.50
Total Labor					264.50
				Total this Task	\$264.50

Task	532	Street Repair			
Professional Personnel					
			Hours	Rate	Amount
Administrative Assistant I			1.25	60.00	75.00
SID Manager VII			.50	140.00	70.00
Totals			1.75		145.00
Total Labor					145.00
				Total this Task	\$145.00

Task	999	Expenses			
Unit Billing					
Mileage					35.28
Total Units				35.28	35.28
				Total this Task	\$35.28

Project	P2004.045.000	Invoice	125599
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Total this Phase \$767.28

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

	Hours	Rate	Amount
Erosion Control Specialist I	.25	64.00	16.00
Erosion Control Specialist II	2.85	77.00	219.45
Erosion Control Dept. Mgr. III	.50	115.00	57.50
Totals	3.60		292.95
Total Labor			292.95

Total this Task \$292.95

Task	999	Expenses
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Unit Billing

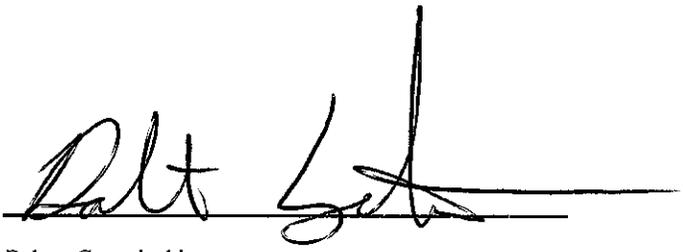
Mileage		15.68
Total Units		15.68

Total this Task \$15.68

Total this Phase \$308.63

Total this Invoice \$1,075.91

Approved:



Robert Czerwinski

Chastain-Otis

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

INVOICE # 25480		Page 1
ACCOUNT NO.	GSR	DATE
SID25-S	SC	08/07/14
PRODUCER		
David R. Chastain, CLU,CPCU		

SID #257

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

itm #	Due Date	Trn	Type	Policy #	Description	Amount
520452	08/10/14	REN	PROP	CMPNEG0309	Policy renewal property	\$ 1,437.00
520453	08/10/14	REN	GL-S	CMPNEG0309	Policy renewal Liability	\$ 2,016.00
520454	08/10/14	REN	UM-S	CUPNEG0309	Policy renewal Umbrella	\$ 2,100.00
520455	08/10/14	REN	WC-S	WCPNEG0309	Policy renewal work comp	\$ 295.00
Invoice Balance:						\$ 5,848.00

HTM SALES INC.

P.O Box 24304 PH: 402-935-0300
Fax 402-935-0301
Omaha NE 68124
FED ID 47-0708758

INVOICE

14-30427-6

Jun 30, 2014

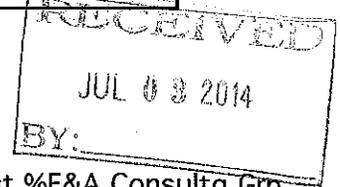
YOUR P.O. # Bob Czerwinski

SHIPPED TO:

SID #257 - Stone Crest West %E&A Consultg Grp
8825 Greenfield Street - West Station
Omaha NE 68154

SOLD TO:

SID #257 - Stone Crest West %E&A Consultg Grp
330 North 117th Street
Omaha NE 68154



TERMS Net 30 Days	F.O.B. Origin	SHIPPED VIA Bestway	DATE SHIPPED Service 2014
-----------------------------	-------------------------	-------------------------------	-------------------------------------

ORDERED	PART #	DESCRIPTION	PRICE	AMOUNT
1	Inspection.	Lift Station Inspection - June	305.00	305.00

Approved by E & A Consulting Group, Inc.
Date: 7/10/14
Initials: RC
SID No. 257
Project No. 2004.045.000

SUBTOTAL	\$305.00
FREIGHT	\$0.00
STATE TAX	\$0.00
CITY TAX	\$0.00
TOTAL	\$305.00

Jun 30, 2014

HTM SALES INC.

P.O Box 24304 PH: 402-935-0300
Fax 402-935-0301
Omaha NE 68124
FED ID 47-0708758

INVOICE

14-30427-7

Jul 31, 2014

RECEIVED
AUG 01 2014
BY: _____

YOUR P.O. # Bob Czerwinski

SOLD TO:

SHIPPED TO:

SID #257 - Stone Crest West %E&A Consultg Grp
330 North 117th Street
Omaha NE 68154

SID #257 - Stone Crest West %E&A Consultg Grp
8825 Greenfield Street - West Station
Omaha NE 68154

TERMS

Net 30 Days

F.O.B.

Origin

SHIPPED VIA

Bestway

DATE SHIPPED

Service 2014

ORDERED	PART #	DESCRIPTION	PRICE	AMOUNT
1	Inspection.	SID # 257 Stone Crest West Lift Station Inspection - July	305.00	305.00

Approved by E & A Consulting Group, Inc.
 Date: 7/31/14
 Initials: RTC
 SID No. 257
 Project No. 2004.045.000

SUBTOTAL	\$305.00
FREIGHT	\$.00
STATE TAX	\$.00
CITY TAX	\$.00
TOTAL	\$305.00

Jul 31, 2014

HTM SALES INC.

P.O. Box 24304 PH: 402-935-0300
 Fax 402-935-0301
 Omaha NE 68124
 FED ID 47-0708758

INVOICE

14-30428-6

Jun 30, 2014

RECEIVED
 JUL 08 2014
 BY: _____

YOUR P.O. # Bob Czerwinski

SHIPPED TO:

SOLD TO:

SID #257 - Stone Crest East %E&A Consultg Grp
 330 North 117th Street
 Omaha NE 68154

SID #257 - Stone Crest East %E&A Consultg Grp
 16031 Cary St-East Station
 Omaha NE 68154

TERMS

Net 30 Days

F.O.B.

Origin

SHIPPED VIA

Bestway

DATE SHIPPED

Service 2014

ORDERED	PART #	DESCRIPTION	PRICE	AMOUNT
1	Inspection.	SID # 257 Stone Crest East Lift Station Inspection - June	305.00	305.00

Approved by E & A Consulting Group, inc.
 Date: 7/10/14
 Initials: RC
 SID No. 257
 Project No. 2004.045.001

SUBTOTAL \$305.00
 FREIGHT \$.00
 STATE TAX \$.00
 CITY TAX \$.00
 TOTAL \$305.00

Jul 1, 2014

HTM SALES INC.

P.O. Box 24304 PH: 402-935-0300
 Fax 402-935-0301
 Omaha NE 68124
 FED ID 47-0708758

INVOICE

14-30428-7

Jul 31, 2014

YOUR P.O. # Bob Czerwinski

SOLD TO:

SID #257 - Stone Crest East %E&A Consultg Grp
 330 North 117th Street
 Omaha NE 68154

SHIPPED TO:

SID #257 - Stone Crest East %E&A Consultg Grp
 16031 Cary St-East Station
 Omaha NE 68154

RECEIVED
 AUG 01 2014
 BY: _____

TERMS Net 30 Days	F.O.B. Origin	SHIPPED VIA Bestway	DATE SHIPPED Service 2014
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ORDERED	PART #	DESCRIPTION	PRICE	AMOUNT
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1	Inspection.	SID # 257 Stone Crest East Lift Station Inspection - July	305.00	305.00
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Approved by E & A Consulting Group, Inc.
 Date: 7/4/14
 Initials: RTC
 SID No. 257
 Project No. 2004.045.000

SUBTOTAL	\$305.00
FREIGHT	\$.00
STATE TAX	\$.00
CITY TAX	\$.00
TOTAL	\$305.00

Jul 31, 2014

GRASS MECHANICS

15229 Washington St.
Omaha, NE 68137

Invoice

Date	Invoice #
7/1/2014	6040

Bill To
SID 257 E&A Consulting Group, Inc 330 North 117 St Omaha, NE 68154

RECEIVED
JUN 26 2014
BY:

P.O. No.	Terms	Project

Quantity	Description	Rate	Serviced	Amount
4	Weekly Mowing Service	110.00		440.00
4	trash	1.00		4.00
9.2	broadleaf spray	22.00		202.40
	extra spray that Patrick discussed	150.00		150.00

Approved by E & A Consulting Group, Inc.
Date: <u>7/10/14</u>
Initials: <u>WAC</u>
SID No. <u>257</u>
Project No. <u>2004.045.000</u>

Phone #
402-740-0089

Total	\$796.40
--------------	----------

GRASS MECHANICS

15229 Washington St.
Omaha, NE 68137

Invoice

RECEIVED
AUG 01 2014
BY:

Date	Invoice #
8/1/2014	6099

Bill To
SID 257 E&A Consulting Group, Inc 330 North 117 St Omaha, NE 68154

P.O. No.	Terms	Project

Quantity	Description	Rate	Serviced	Amount											
4	Weekly Mowing Service	110.00		440.00											
5	trash pick up	1.00		5.00											
<table border="1"> <tr> <td colspan="2">Approved by E & A Consulting Group, Inc.</td> </tr> <tr> <td>Date:</td> <td><u>7/14/14</u></td> </tr> <tr> <td>Initials:</td> <td><u>RTU</u></td> </tr> <tr> <td>SID No.</td> <td><u>257</u></td> </tr> <tr> <td>Project No.</td> <td><u>2004.045.000</u></td> </tr> </table>				Approved by E & A Consulting Group, Inc.		Date:	<u>7/14/14</u>	Initials:	<u>RTU</u>	SID No.	<u>257</u>	Project No.	<u>2004.045.000</u>		
Approved by E & A Consulting Group, Inc.															
Date:	<u>7/14/14</u>														
Initials:	<u>RTU</u>														
SID No.	<u>257</u>														
Project No.	<u>2004.045.000</u>														

Phone #
402-740-0089

Total \$445.00



GRASS MECHANICS

15229 Washington St.
Omaha, NE 68137

Invoice

Date	Invoice #
8/26/2014	6177

Bill To
SID 257 E&A Consulting Group, Inc 330 North 117 St Omaha, NE 68154

RECEIVED
AUG 26 2014
BY: _____

P.O. No.	Terms	Project

Quantity	Description	Rate	Serviced	Amount
1	Weekly Mowing Service	110.00	8/27/2014	110.00
1	Weekly Mowing Service	110.00	8/19/2014	110.00
1	Weekly Mowing Service	110.00	8/5/2014	110.00
10	trash pick up	1.00		10.00

Approved by E & A Consulting Group, inc.
Date: <u>8/27/14</u>
Initials: <u>R/pe</u>
SID No. <u>257</u>
Project No. <u>2014.015.000</u>

Phone #
402-740-0089

Total	\$340.00
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GRASS MECHANICS

15229 Washington St.
Omaha, NE 68137

Invoice

Date	Invoice #
8/26/2014	6178

Bill To
SID 257 E&A Consulting Group, Inc 330 North 117 St Omaha, NE 68154

RECEIVED
AUG 26 2014
BY: _____

P.O. No.	Terms	Project

Quantity	Description	Rate	Serviced	Amount
	September			
1	Weekly Mowing Service	110.00	9/2/2014	110.00
1	Weekly Mowing Service	110.00	9/9/2014	110.00
1	Weekly Mowing Service	110.00	9/16/2014	110.00
1	Weekly Mowing Service	110.00	9/30/2014	110.00
9.2	Fertilization	22.00		202.40
5	trash	1.00		5.00

Approved by E & A Consulting Group, Inc.
Date: 8/27/14
Initials: RFC
SID No. 257
Project No. 2014-045800

Phone #

402-740-0089

Total \$647.40



Royal Lawns Inc.
2101 N. River Road
Waterloo, NE. 68069

Invoice

Date	Invoice #
7/11/2014	1750

Bill To

S.I.D. 257 Stonecrest/Meridian Park
E&A Consulting Group, Inc.
Bob Czerwinski
330 N. 117th St.
Omaha, NE. 68154

P.O. No.	Terms	Due Date	Account #	Project
	Due-on receipt	7/11/2014	Stonecrest/ Merid...	
Description		Serviced	Rate	Amount
Sweep sand from rubber and concrete 2 hr		7/12/2014	90.00	90.00
Sweep sand from rubber and concrete 2 hr		7/12/2014	90.00	90.00
Pulled weed in play area 2 hr		7/12/2014	90.00	90.00
Pulled weed in play area 1 hr		7/12/2014	45.00	45.00

Approved by E & A Consulting Group, Inc.	
Date:	7/24/14
Initials:	BC
SID No.	257
Project No.	2004. OHS. 000

Total	\$315.00
Payments/Credits	\$0.00
Balance Due	\$315.00

Phone #	E-mail
(402)312-8912	ryan@royallawns.omhcoxmail.com

LENGEMANN & ASSOCIATES, P.C.

Certified Public Accountants
1410 Gold Coast Road, Suite 600
Papillion, Nebraska 68046
Phone: (402) 592-1236
Fax: (402) 592-1424
E-Mail: thefirm@lengemanncpa.com

August 15, 2014

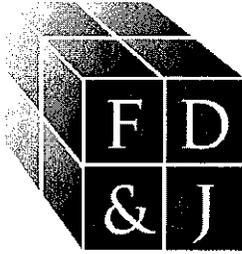
Sanitary and Improvement District #257
Fullenkamp, Doyle & Jobeun
11440 West Center Road
Omaha, NE 68144

For professional services rendered in connection with:

- Audit of financial statements for the period ended June 30, 2014
- Preparation of State of Nebraska budget forms for 2014-2015

Total

\$6,500.00



FULLENKAMP
DOYLE &
JOBEUN

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

Federal I.D. # - 47-0521328
Writer's Direct Dial - 402-691-5262
Fax Number - 402-691-5270
E-mail Address: jhf@fdjlaw.com

September 10, 2014

Chairman & Board of Trustees
Sanitary and Improvement District No. 257
of Sarpy County, Nebraska

STATEMENT FOR SERVICES RENDERED

For legal services rendered:

Assist in preparation of budget documents and
various other miscellaneous matters

E-mails and calls with Election Commission; prepare and mail Notice of
Election; file Candidate Certificates; e-mails with Trustees re: election.

Check Nebraska Contractor's web site to make sure all companies
registered

Prepare for and attend all SID meetings

Obtain W-9 from individuals/companies for warrants issued

Various telephone conferences with engineer and Trustees re: agenda
items and District maintenance.

Telephone conference with insurance company re: insurance and bond
renewals

Various telephone calls from residents re: maintenance issues

File appropriate forms with IRS, State of Nebraska

File 1099's and mail same to recipients.

Various other legal matters.

Total Due: \$12,500.00

Expenses: Photocopies, Postage, Filing Fees,
and One-Call Charges 4,110.69

TOTAL AMOUNT NOW DUE: \$16,610.69

JWV

CDS Enterprise LLC
PO Box 464
Arlington NE, 68002

Invoice

Date	Invoice #
8/27/2014	249

Bill To
SID 257 Stonecrest

RECEIVED
SEP 02 2014
BY: _____

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1,727	Rout and Seal	2.50	4,317.50
<div data-bbox="365 1491 925 1701" data-label="Text"> <p>Approved by E & A Consulting Group, Inc. Date: <u>9/3/14</u> Initials: <u>RPL</u> SID No. <u>257</u> Project No. <u>2004.015.000</u></p> </div>			
Total			\$4,317.50

Kuehl Capital Corporation

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

Invoice

Date	Invoice #
8/29/2014	1370

Bill To:

SID #257 of Sarpy County Nebraska
c/o Fullenkamp, Doyle and Jobeun
Attn: Mr. John Fullenkamp
11440 West Center Road, Ste. C
Omaha, NE 68144-4421

Description	Amount
Financial Advisor/Fiscal Agent Services for Fiscal Year 2014-2015 Annual Contractual Fee Calculation: 6 Basis Points of Final Valuation of \$88,274,064 with a Cap of \$50,000	50,000.00
Total	\$50,000.00
Payments/Credits	\$0.00
Balance Due	\$50,000.00

AGENDA

Sanitary and Improvement District No. 257 of Sarpy County, Nebraska; Meeting to be held September 10, 2014

1. Present Municipalities Continuing Disclosure Cooperation Initiative.
2. Present budget, vote on and approve same; conduct Special Public Hearing to set Tax Request at a different amount than the prior year.
3. Present statements, vote on and approve payment from the General Fund Account of the District for the following:

a) E & A Consulting Group for engineering services (#124987, 125305, 125599).	\$ 5,924.34
b) Chastain-Otis for insurance.	5,848.00
c) HTM Sales, Inc. for lift station maintenance (14-30427-6,7, 14-30428-6,7).	1,220.00
d) Grass Mechanics for mowing (#6040, 6099, 6177, 6178).	2,228.80
e) Royal Lawns, Inc. for park maintenance (#1750, 1806).	495.00
f) Lengemann & Associates, P.C. for accounting services.	6,500.00
g) Fullenkamp, Doyle & Jobeun for legal services.	16,610.69
h) David Innis for Clerk fees for August and September.	184.70
i) Fullenkamp, Doyle & Jobeun Trust Account for IRS withholdings.	30.60
j) CDS Enterprise LLC for street repairs (#249).	4,317.50
k) Kuehl Capital Corporation for advisory services related to General Fund Warrants issued at this meeting (1.5% of \$43,359.63).	650.40
l) RBC Capital Markets LLC for underwriting fee on General Fund Warrants issued at this meeting (2% of \$44,010.03).	880.20

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

a) Kuehl Capital Corporation per FA Agreement for fiscal year 2014/15 (#1370).	50,000.00
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b) RBC Capital Markets LLC for underwriting fee on
Construction Fund Warrants issued at this meeting
(2% of \$50,000.00).

1,000.00