

CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of **Sanitary and Improvement District Number 261 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 9th day of September, 2014



Chairperson



Clerk

**MEETING MINUTES
SANITARY AND IMPROVEMENT DISTRICT NO. 261
OF SARPY COUNTY, NEBRASKA**

The meeting of the Board of Trustees of Sanitary and Improvement District No. 261 of Sarpy County, Nebraska was convened in open and public session at 8:30 a.m. on September 9, 2014, at 14924 "A" Circle, Omaha, Nebraska.

Present at the meeting were Trustees Barbara Udes Shaw, Chad LaMontagne, Jana M. Faller, and Zachary Ziegenbein. Absent was Matt Casson. 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 her Certificate to that effect, said Certificate being attached to these minutes and made a part hereof by this reference.

The Clerk 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	\$681,035.73	\$0.549999
General Fund	\$309,561.70	\$0.249999
Total	\$990,597.45	\$0.799999

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

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

Bond Fund	\$681,035.73	\$0.549999
General Fund	\$309,561.70	\$0.249999
Total	\$990,597.45	\$0.799999

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 Construction Fund Account of the District:

a) E & A Consulting Group for engineering services (#125336).	\$ 947.00
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The Clerk then presented the following statements for payment from the General Fund:

a) E & A Consulting Group for engineering services (#125335, 125630).	3,880.61
b) Montemarano Landscapes, Inc. for park maintenance (#23894).	3,301.00

c) Royal Lawns, Inc. for park maintenance (#1737, 1798).	4,460.00
d) All Trees for tree maintenance.	1,500.00
e) Millard Sprinkler for sprinkler repairs (#QX72011, 66185).	3,149.13
f) Stanek Construction Co. for sign maintenance (#14-091).	135.00
g) Awerkamp, Goodnight, Schwaller & Nelson, P.C. for accounting services.	1,660.00
h) Fullenkamp, Doyle & Jobeun for legal services.	18,223.50
i) Jana M. Faller for Clerk fees for August and September.	184.70
j) Fullenkamp, Doyle & Jobeun Trust Account for IRS Withholdings.	30.60
k) Indian Creek Nursery for constructing drainage swale (#8141403).	14,846.25
l) All Traffic Solutions for speed display	3,738.00

The Chairman then advised that there is now due and owing Kuehl Capital Corporation the sum of \$1,284.27 in warrants at this time, payable from the General Fund Account of the District, which amount represents 2.5% of the principal amount of General Fund warrants issued at this meeting (\$51,370.79) in connection with advisory services relating to General Fund Warrants issued at this meeting.

The Chairman further advised that there is now due and owing RBC Capital Markets LLC the sum of \$1,053.11 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 (\$52,655.06) for underwriting fee on General Fund warrants issued at this meeting.

The Chairman then presented additional statements for payment from the Construction Fund as follows:

a) Kuehl Capital Corporation per FA Agreement (#1371).	9,000.00
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Then, a motion was duly made, seconded and the following resolutions unanimously adopted:

RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 261 of Sarpy County, Nebraska that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrant Nos. 2676 through 2706, inclusive, of the

District, to be 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, Warrant Nos. 2676 and 2706 to be payable from the Construction Fund Account of the District (interest to be payable on June 1 of each year) and to be redeemed no later than five years from the date hereof, being September 9, 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, and Warrant Nos. 2677 through 2705, 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 9, 2017 ("the **General Fund Warrants**"), to-wit:

- a) Warrant No. 2676 for \$947.00 payable to E & A Consulting Group for engineering services.
- b) Warrant No. 2677 for \$3,000.00 and Warrant No. 2678 for \$880.61 both payable to E & A Consulting Group for engineering services.
- c) Warrant No. 2679 for \$3,000.00 and Warrant No. 2680 for \$301.00 both payable to Montemarano Landscapes, Inc. for park maintenance.
- d) Warrant No. 2681 for \$3,000.00 and Warrant No. 2682 for \$1,460.00 both payable to Royal Lawns, Inc. for park maintenance.
- e) Warrant No. 2683 for \$1,500.00 payable to All Trees for tree maintenance.
- f) Warrant No. 2684 for \$3,000.00 and Warrant No. 2685 for \$149.13 both payable to Millard Sprinkler for sprinkler repairs.
- g) Warrant No. 2686 for \$135.00 payable to Stanek Construction Co. for sign maintenance.
- h) Warrant No. 2687 for \$1,660.00 payable to Awerkamp, Goodnight, Schwaller & Nelson, P.C. for accounting.
- i) Warrant Nos. 2688 through 2693, inclusive, each for \$3,000.00 and Warrant No. 2694 for \$223.50 all payable to Fullenkamp, Doyle & Jobeun for legal services.
- j) Warrant No. 2695 for \$184.70 payable to Jana M. Faller for Clerk fees for August and September.
- k) Warrant No. 2696 for \$30.60 payable to the Fullenkamp, Doyle & Jobeun Trust Account for IRS withholdings.

l) Warrant Nos. 2697 through 2700, inclusive, each for \$3,000.00 and Warrant No. 2701 for \$2,846.25 all payable to Indian Creek Nursery for constructing drainage swale.

m) Warrant No. 2702 for \$3,000.00 and Warrant No. 2703 for \$738.00 both payable to All Traffic Solutins for speed display.

n) Warrant No. 2704 for \$1,377.72 payable to to Kuehl Capital Corporation in connection with advisory services relating to General Fund Warrant Nos. 2677-2703.

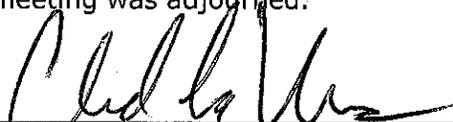
o) Warrant No. 2705 for \$1,129.73 payable to RBC Capital Markets LLC in connection with underwriting fee for General Fund Warrant Nos. 2667-2704.

p) Warrant No. 2706 for \$9,000.00 payable to Kuehl Capital Corporation per FA Agreement.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 261 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 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.

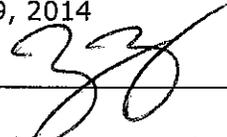

Chad LaMontage, Chairman


Jana M. Faller, Clerk

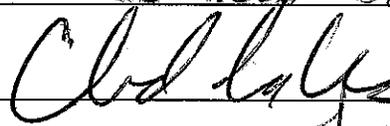
ACKNOWLEDGMENT OF RECEIPT OF
NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 261 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 8:30 a.m. on September 9, 2014 at 14924 "A" Circle, Omaha, Nebraska.

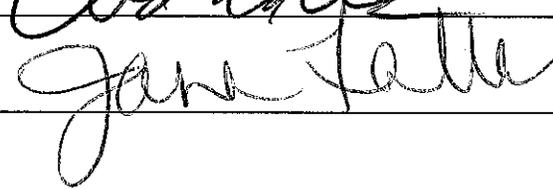
DATED: September 9, 2014



Barbara Udey Shaw



Chad Lake



Jane Fatta

MEMORY TRANSMISSION REPORT

TIME : AUG-15-2014 03:33PM
 TEL NUMBER :
 NAME :

FILE NUMBER : 251
 DATE : AUG-15 03:33PM
 TO : 94025934360
 DOCUMENT PAGES : 001
 START TIME : AUG-15 03:33PM
 END TIME : AUG-15 03:33PM
 SENT PAGES : 001
 STATUS : OK

FILE NUMBER : 251 ***** 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. 261
 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 **9th day of September, 2014 at 14924 "A" Circle, Omaha, Nebraska at 8:30 o'clock A.M.**, 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.

Jana M. Faller, Clerk

2012-2013 Actual Disbursements & Transfers	\$ 5,251,958.58
2013-2014 Actual Disbursements & Transfers	\$ 5,777,874.77
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 1,448,936.00
2014-2015 Necessary Cash Reserve	\$ 1,663,670.51
2014-2015 Total Resources Available	\$ 3,112,606.51
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 990,597.43
Unused Budget Authority Created For Next Year	\$ 798,845.09

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 309,561.70
Personal and Real Property Tax Required for Bonds	\$ 681,035.73

NOTICE OF SPECIAL PUBLIC HEARING TO SET FINAL TAX REQUEST

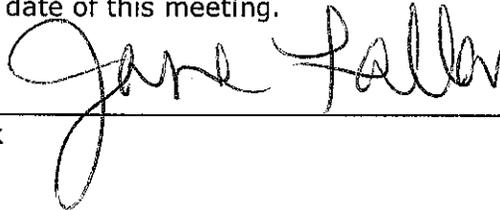
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the **9th day of September, 2014 at 8:45 o'clock A.M. at 14924 "A" Circle, Omaha, Nebraska** for the purpose of hearing support, opposition, criticism, suggestions 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	\$ 935,541.13
2013 Tax Rate	0.900000
Property Tax Rate (2013-2014 Request/2014 Valuation)	0.755537
2014-2015 Proposed Property Tax Request	\$ 990,597.43
Proposed 2014 Tax Rate	0.800000

CERTIFICATE

The undersigned being Clerk of Sanitary and Improvement District No. 261 of Sarpy County, Nebraska hereby certifies that Notice of a Meeting of the Board of Trustees of said District held on September 9, 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.

A handwritten signature in cursive script, appearing to read "Jane Falck", written over a horizontal line.

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 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

**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)

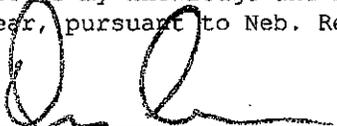
EO : SID 261

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 261	MISC-DISTRICT	15,372,912	123,824,679

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 # 261

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:

\$	309,561.70	Property Taxes for Non-Bonds
\$	681,035.73	Principal and Interest on Bonds
\$	990,597.43	Total Personal and Real Property Tax Required

\$	10,870,000.00	Principal
\$	5,230,722.00	Interest
\$	16,100,722.00	Total Bonded Indebtedness

Outstanding Bonded Indebtedness as of JULY 1, 2014

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.

Total Certified Valuation (All Counties)
(Certification of Valuation(s) from County Assessor **MUST** be attached)

\$ 123,824,679

CLERK/BOARD MEMBER:

Signature: _____

Printed Name: _____

Mailing Address: 11440 West Center Road
City, Zip: Omaha, NE 68144

Phone Number: (402) 334-0700

E-Mail Address: _____

SID # 261 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 991,328.00	\$ 1,590,155.54	\$ 1,504,832.56
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 991,328.00	\$ 1,590,155.54	\$ 1,504,832.56
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 778,253.70	\$ 850,170.12	\$ 971,173.95
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 1,458.29	\$ 3,484.30	\$ 2,600.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 21,614.66	\$ 22,484.10	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 5,049,459.47	\$ 4,816,413.27	\$ 634,000.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 6,842,114.12	\$ 7,282,707.33	\$ 3,112,606.51
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 450,990.20	\$ 489,404.52	\$ 254,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 40,706.90	\$ 100,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 3,821,255.00	\$ 3,523,511.94	\$ 814,936.00
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	\$ 979,713.38	\$ 1,724,251.41	\$ 280,000.00
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 5,251,958.58	\$ 5,777,874.77	\$ 1,448,936.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,590,155.54	\$ 1,504,832.56	\$ 1,663,670.51
31	Cash Reserve Percentage		123%	
		Tax from Line 6 \$ 971,173.95 County Treasurer's Commission at 2% of Line 6 \$ 19,423.48 Delinquent Tax Allowance \$ - Total Property Tax Requirement \$ 990,597.43		

PROPERTY TAX RECAP

SID # 261 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	\$ 309,561.70
Bond Fund	\$ 681,035.73
Total Tax Request	** \$ 990,597.43

** 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

Chad LaMontagne
 (Name of Board Chairperson)

11440 West Center Road
 (Mailing Address)

Omaha, NE 68144
 (City & Zip Code)

(402) 334-0700
 (Telephone Number)

(E-Mail Address)

PREPARER

Thomas J. Schwaller, CPA
 (Name and Title)

Awerkamp, Goodnight, Schwaller & Nelson, P.C.
 (Firm Name)

17007 Marcy Street, Suite 1
 (Mailing Address)

Omaha, NE 68118
 (City & Zip Code)

(402) 334-9111
 (Telephone Number)

toms@agsn.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 check 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 # 261 in Sarpy County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	990,597.43
Motor Vehicle Pro-Rate	(2)	\$	2,600.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (10))		\$	-
LESS: Amount Spent During 2013-2014		\$	-
LESS: Amount Expected to be Spent in Future Budget Years		\$	-
Amount to be included on 2014-2015 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	993,197.43
-----------------------------------	-----	----	-------------------

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).		\$	-
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	683,035.73
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)	\$	683,035.73
---------------------------------	------	----	-------------------

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>		\$	310,161.70
---	--	----	-------------------

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

SID # 261 in Sarpy County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>14.79 %</u> (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>142,888.84</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>1,109,006.79</u> (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	<u>310,161.70</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>798,845.09</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 # 261 in Sarpy County

Total 2014-2015 Personal and Real Property Tax Request		\$ <u>990,597.43</u> (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(_____) (A)	
Preexisting lease-purchase contracts approved prior to July 1, 1998	(_____) (B)	
Bonded Indebtedness	(<u>\$ 681,035.73</u>) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(<u>\$ 681,035.73</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 309,561.70</u> (3)
2014 Valuation (Per the County Assessor)		<u>\$ 123,824,679.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.250000</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.

Sanitary and Improvement District # 261
 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 September, 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	\$ 5,251,958.58
2013-2014 Actual Disbursements & Transfers	\$ 5,777,874.77
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 1,448,936.00
2014-2015 Necessary Cash Reserve	\$ 1,663,670.51
2014-2015 Total Resources Available	\$ 3,112,606.51
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 990,597.43
Unused Budget Authority Created For Next Year	\$ 798,845.09

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 309,561.70
Personal and Real Property Tax Required for Bonds	\$ 681,035.73

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 September, 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	\$ 935,541.13
2013 Tax Rate	0.900000
Property Tax Rate (2013-2014 Request/2014 Valuation)	0.755537
2014-2015 Proposed Property Tax Request	\$ 990,597.43
Proposed 2014 Tax Rate	0.800000

Cut Off Here Before Sending To Printer

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	\$ 21,554.94	\$ 1,483,277.62			\$ 1,504,832.56
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 21,554.94	\$ 1,483,277.62	\$ -		\$ 1,504,832.56
6	Personal and Real Property Taxes	\$ 303,491.86	\$ 667,682.09			\$ 971,173.95
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 600.00	\$ 2,000.00			\$ 2,600.00
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	\$ 244,000.00	\$ 390,000.00			\$ 634,000.00
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)	\$ 569,646.80	\$ 2,542,959.71	\$ -		\$ 3,112,606.51
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 244,000.00	\$ 10,000.00			\$ 254,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 100,000.00			\$ 100,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 814,936.00			\$ 814,936.00
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	\$ 280,000.00				\$ 280,000.00
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 524,000.00	\$ 924,936.00	\$ -		\$ 1,448,936.00
30	Cash Reserve (Line 17 - Line 29)	\$ 45,646.80	\$ 1,618,023.71	\$ -		\$ 1,663,670.51
PROPERTY TAX RECAP						
	Tax from Line 6	\$ 303,491.86	\$ 667,682.09	\$ -		\$ 971,173.95
	County Treasurer's Commission at 2 % of Line 6	\$ 6,069.84	\$ 13,353.64	\$ -		\$ 19,423.48
	Delinquent Tax Allowance					\$ -
	Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 309,561.70	\$ 681,035.73	\$ -		\$ 990,597.43

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	\$ 18,279.00	\$ 1,571,876.54			\$ 1,590,155.54
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 18,279.00	\$ 1,571,876.54	\$ -		\$ 1,590,155.54
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 216,081.90	\$ 634,088.22			\$ 850,170.12
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 878.15	\$ 2,606.15			\$ 3,484.30
9	State Receipts: State Aid					
10	State Receipts: Other					\$ -
11	State Receipts: Property Tax Credit	\$ 6,245.58	\$ 16,238.52			\$ 22,484.10
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 237,910.84	\$ 4,578,502.43			\$ 4,816,413.27
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 479,395.47	\$ 6,803,311.86	\$ -		\$ 7,282,707.33
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 239,617.49	\$ 249,787.03			\$ 489,404.52
20	Capital Improvements (Real Property/Improvements)		\$ 40,706.90			\$ 40,706.90
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 3,523,511.94			\$ 3,523,511.94
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	\$ 218,223.04	\$ 1,506,028.37			\$ 1,724,251.41
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 457,840.53	\$ 5,320,034.24	\$ -		\$ 5,777,874.77
30	Balance Forward (Line 17 - Line 29)	\$ 21,554.94	\$ 1,483,277.62	\$ -		\$ 1,504,832.56

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					\$ -
4	County Treasurer's Balance	\$ 20,266.78	\$ 971,061.22			\$ 991,328.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 20,266.78	\$ 971,061.22	\$ -		\$ 991,328.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 184,426.97	\$ 593,826.73			\$ 778,253.70
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 345.46	\$ 1,112.83			\$ 1,458.29
9	State Receipts: State Aid					
10	State Receipts: Other					\$ -
11	State Receipts: Property Tax Credit	\$ 4,803.26	\$ 16,811.40			\$ 21,614.66
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 72,256.32	\$ 4,977,203.15			\$ 5,049,459.47
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 282,098.79	\$ 6,560,015.33	\$ -		\$ 6,842,114.12
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 259,621.32	\$ 191,368.88			\$ 450,990.20
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 3,821,255.00				\$ 3,821,255.00
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	\$ 4,198.47	\$ 975,514.91			\$ 979,713.38
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 263,819.79	\$ 4,988,138.79	\$ -		\$ 5,251,958.58
30	Balance Forward (Line 17 - Line 29)	\$ 18,279.00	\$ 1,571,876.54	\$ -		\$ 1,590,155.54

Awerkamp, Goodnight, Schwaller & Nelson, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

17007 Marcy Street - Suite One

Omaha, Nebraska 68118-3122

THOMAS J. SCHWALLER, CPA
CONRAD NELSON, CPA
JOHN R. PRIBRAMSKY, CPA
DANIEL R. GILG, CPA, CFP®

Telephone: (402) 334-9011

(402) 334-9111

FAX: (402) 334-9112

ALDEN B. AWERKAMP

J. DOUGLAS GOODNIGHT

(1936 - 2006)

ACCOUNTANTS' COMPILATION REPORT

Board of Trustees
Sanitary and Improvement District No. 261
Sarpy County, Nebraska

We have compiled the receipts, expenditures and budgeted receipts and expenditures for Sanitary and Improvement District No. 261 of Sarpy County, Nebraska for the periods ended June 30, 2013 through June 30, 2015, included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with requirements of the Nebraska State Auditor of Public Accountants. Furthermore, there are usually differences between the budgetary information 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.

Management is responsible for the preparation of fair presentation of the financial statements in accordance with the modified cash basis of accounting used by the District for budget purposes and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements.

Our responsibility is to conduct the compilation in accordance with Statements of 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 financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and underlying assumptions required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's receipts and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Sanitary and Improvement District No. 261.

Awerkamp, Goodnight, Schwaller & Nelson, P.C.

Omaha, Nebraska
August 15, 2014

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

Sarpy County SID #261
c/o Mr. John Fullenkamp, Attorney
11440 West Center Road
Omaha, NE 68144

July 24, 2014
Project No: P2008.207.000
Invoice No: 125336

Project P2008.207.000 Bellbrook - District Maintenance

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

Phase 114 District Maintenance for 2014
Task 520 Sidewalks (192nd Street)

Professional Personnel

	Hours	Rate	Amount
Administrative Assistant I	1.00	57.00	57.00
Engineer X	2.50	158.00	395.00
Const. Admin Tech II	4.50	70.00	315.00
Const. Admin Tech III	.50	80.00	40.00
SID Manager VII	1.00	140.00	140.00
Totals	9.50		947.00

Total Labor

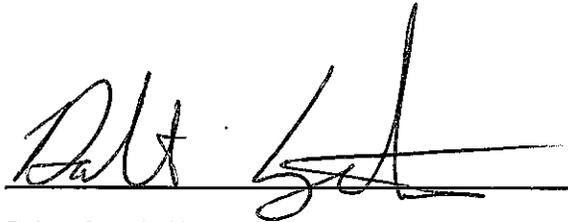
947.00

Total this Task \$947.00

Total this Phase \$947.00

Total this Invoice \$947.00

Approved:



Robert Czerwinski

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

Sarpy County SID #261
c/o Mr. John Fullenkamp, Attorney
11440 West Center Road
Omaha, NE 68144

July 24, 2014
Project No: P2008.207.000
Invoice No: 125335

Project P2008.207.000 Bellbrook - 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	3.25	82.00	300.25	
Const. Admin Tech II	1.75	70.00	125.00	
Totals	5.00		425.25	
Total Labor				425.25
				Total this Task
				\$425.25

Task 440 Repairs/Maintenance

Professional Personnel

	Hours	Rate	Amount	
Administrative Assistant I	.45	57.00	25.95	
Engineer VII	3.00	130.00	390.00	
Const. Admin Tech I	1.00	60.00	62.50	
Const. Admin Tech III	.50	80.00	40.00	
SID Manager VII	2.00	140.00	280.00	
Totals	6.95		798.45	
Total Labor				798.45
				Total this Task
				\$798.45

Task 999 Expenses

Unit Billing

Mileage			189.84	
Total Units			189.84	189.84
				Total this Task
				\$189.84
				Total this Phase
				\$1,413.54

Phase 214 Erosion & Sediment Control Inspecting/Reporting for 2014

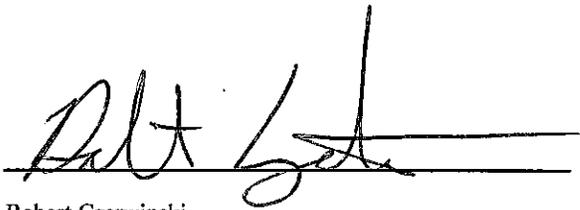
Task 196 Erosion Control

Professional Personnel

	Hours	Rate	Amount	
Erosion Control Specialist I	.25	64.00	16.00	
Erosion Control Specialist II	4.45	74.00	374.10	

Project	P2008.207.000		Invoice	125335
Erosion Control Dept. Mgr. III	.25	115.00	28.75	
Totals	4.95		418.85	
Total Labor				418.85
			Total this Task	\$418.85

Task	999	Expenses		
Unit Billing				
Mileage			15.12	
Total Units			15.12	15.12
			Total this Task	\$15.12
			Total this Phase	\$433.97
			Total this Invoice	\$1,847.51

Approved: 
 Robert Czerwinski

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

Sarpy County SID #261
c/o Mr. John Fullenkamp, Attorney
11440 West Center Road
Omaha, NE 68144

August 20, 2014
Project No: P2008.207.000
Invoice No: 125630

Project P2008.207.000 Bellbrook - 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	3.75	86.00	376.25	
Const. Admin Tech I	3.00	97.50	227.51	
Totals	6.75		603.76	
Total Labor				603.76
				Total this Task
				\$603.76

Task 440 Repairs/Maintenance

Professional Personnel

	Hours	Rate	Amount	
Administrative Assistant I	.20	60.00	12.00	
SID Manager III	.25	95.00	23.75	
SID Manager VII	6.50	140.00	910.00	
Totals	6.95		945.75	
Total Labor				945.75
				Total this Task
				\$945.75

Task 999 Expenses

Unit Billing

Mileage			85.12	
Total Units			85.12	85.12
				Total this Task
				\$85.12
				Total this Phase
				\$1,634.63

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	3.35	77.00	257.95	
Erosion Control Dept. Mgr. III	1.00	115.00	115.00	
Totals	4.60		388.95	

Project	P2008.207.000	Invoice	125630
Total Labor			388.95
		Total this Task	\$388.95

Task	999	Expenses	
Unit Billing			
Mileage			9.52
	Total Units		9.52
		Total this Task	\$9.52
		Total this Phase	\$398.47
		Total this Invoice	\$2,033.10

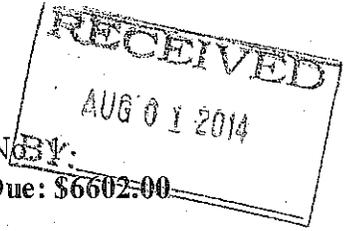
Approved: 
 Robert Czerwinski

****INVOICE** #23894**

07/01/2014 - 07/31/2014

MONTEMARANO LANDSCAPES INC.
21415 Fairview Road
Gretna, NE 68028

TEL: 402-332-3641



Page No. BY: _____
Total Due: \$6602.00

Sid. # 261 Bellbrook C/O E & A Group
330 N 117th St
Omaha, NE 68154
Attn: Bob Czerwinski
Re: Bellbrook S.I.D # 261

Amt. Remitted: \$ _____

Cut off and return this top portion with the full payment. Thank you.

Service	Date	Qty	Price Per	Amount
TRASH PICK UP	07/03/2014	1.000	30.00	30.00
LAWN MAINTENANCE (MOW & TRIM)	07/03/2014	1.000	500.00	500.00
-PAYMENT-wnt# 2646 & 2645	07/10/2014	1.000	-4031.00	-4031.00
LAWN MAINTENANCE (MOW & TRIM)	07/11/2014	1.000	500.00	500.00
TRASH PICK UP	07/11/2014	1.000	30.00	30.00
TRIMMING	07/11/2014	1.000	200.00	200.00
LAWN MAINTENANCE (MOW & TRIM)	07/18/2014	1.000	500.00	500.00
TRASH PICK UP	07/18/2014	1.000	30.00	30.00
LAWN MAINTENANCE (MOW & TRIM)	07/25/2014	1.000	500.00	500.00
TRASH PICK UP	07/25/2014	1.000	30.00	30.00
TRIMMING	07/25/2014	1.000	200.00	200.00
OUTLOT C MAINTENANCE	07/31/2014	1.000	781.00	781.00

Approved by E & A Consulting Group, Inc.
Date: <u>8/4/14</u>
Initials: <u>RC</u>
SID No. <u>261</u>
Project No. <u>2008-207.000</u>

Total Current Charges	\$ 3301.00
Sales Tax on Current Charges	\$ 0.00
Prior Balance	\$ 7332.00
Total Credit	\$ -4031.00

TOTAL DUE ==>>> \$ 6602.00

MONTEMARANO LANDSCAPES INC.
It's been our pleasure serving you!





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

Invoice

Date	Invoice #
7/11/2014	1737

Bill To

S.I.D. 261 Bellbrook
 c/o E&A Consulting Group, Inc.
 330 N. 117th
 Omaha, NE. 68154

P.O. No.	Terms	Due Date	Account #	Project
Bellbrook	Due on receipt	7/11/2014	S.I.D. 261	
Description		Serviced	Rate	Amount
Removal of Graffiti from slide 4 hr		7/9/2014	260.00	260.00

Approved by E & A Consulting Group, Inc.
Date: <u>7/24/14</u>
Initials: <u>RTG</u>
SID No. <u>261</u>
Project No. <u>2018.207.000</u>

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

Total	\$260.00
Payments/Credits	\$0.00
Balance Due	\$260.00



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

Invoice

Date	Invoice #
8/8/2014	1798

Bill To

S.I.D. 261 Bellbrook
 c/o E&A Consulting Group, Inc.
 330 N. 117th
 Omaha, NE. 68154

P.O. No.	Terms	Due Date	Account #	Project
	Due on receipt	8/8/2014	S.I.D. 261	
Description		Serviced	Rate	Amount
Installed 2 new spring riders		8/8/2014	4,200.00	4,200.00

Approved by E & A Consulting Group, Inc.
 Date: 8/26/14
 Initials: EP
 SID No. 261
 Project No. 2008.207.000

Total	\$4,200.00
Payments/Credits	\$0.00
Balance Due	\$4,200.00

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



RECEIVED
 AUG 26 2014
 BY:

8/20/2014

All Trees
 9201 North 156th Street
 Bennington, NE 68007

Customer information:

Bellbrook #261 C/O E&A Consulting Group
 330 N 117th
 Omaha, NE 68154

Date	Service description	cost	balance
Mid-June Late July	<u>JOB SITE: SID #261</u> insecticide spray; bag worm & mite control 2- applications @ 750.00	1500.00	
balance due:			\$1,500.00

Arborist comments/recommendations:

Approved by E&A Consulting Group, Inc.
 Date: 8/20/14
 Initials: BT
 SID No. 201
 Project No. 2018-267.00

We appreciate your business!

COMMERCIAL & RESIDENTIAL

9201 N. 156th St. • Omaha, Nebraska 68007 • 402-733-0544 • Fax 402-330.3885



13235 Chandler Road
Omaha, NE 68138
(402) 894-1199 Omaha
(402) 421-6677 Lincoln

E-mail: #1@millardsprinkler.com
www.millardsprinkler.com

Invoice

DATE 5/5/2014
INVOICE # QX72011

BILL TO *SID 261*

Synergy
14922 A Circle
Omaha, NE 68144

Balance Due \$329.95

Please send top portion with payment.

QTY	DESCRIPTION	RATE	TERMS	AMOUNT
			Due on receipt	
3	May-02-2014 -- Residential Labor-@ 19311 Josephine St replaced 2nd ball valve, cracked straighten backflow as well fixed 3 leaks and replaced rotor. SID Bellbrook Repair	70.00		210.00
1	Rotor	27.65		27.65
1	3/4" Ball Valve with Test Cocks	36.40		36.40
	Miscellaneous pipe and fittings	55.90		55.90

Approved by E & A Consulting Group, Inc.
Date: 7/24/14
Initials: RTM
SID No. 261
Project No. 2018.207.000

Thank you for voting us your best of Omaha lawn irrigation contractor. Since the category was introduced we have always been #1, and we are happy that we have customers like you voting for us. Voting starts July 1st. If you are not totally satisfied with our services please call and let us know.



Subtotal \$329.95

Effective TaxRate (3.179%) \$0.00

Total This Invoice \$329.95

Thank You,

Customer Balance Outstanding \$327.58

Todd Rannals
Todd Rannals, President, Millard Sprinkler

IF NOT PAID IN 30 DAYS A \$50 COLLECTION FEE
WILL BE ADDED TO YOUR ACCOUNT. NSF CHECKS
WILL BE CHARGED A \$35 FEE.



13235 Chandler Road
Omaha, NE 68138
(402) 894-1199 Omaha
(402) 421-6677 Lincoln

E-mail: #1@millardsprinkler.com
www.millardsprinkler.com

Invoice

DATE 8/5/2014
INVOICE # 66185

BILL TO *SID 261*

Bellbrook HOA
c/o Synergy Real Estate & Dev Corp
14924 "A" Circle
Omaha, NE 68144

Balance Due \$2,821.55

Please send top portion with payment.

QTY	DESCRIPTION	RATE	AMOUNT	TERMS
				Due on receipt
27.5	Commercial Labor @ Bellbrook-repaired sprinklers due to sidewalk install.	80.00	2,200.00	
14	Rotor	27.65	387.10	
10	Spray	14.50	145.00	
	Miscellaneous pipe and fittings	89.45	89.45	

Approved by E & A Consulting Group, Inc.
Date: 8/9/14
Initials: RC
SID No. 261
Project No. 2008.207.000

Thank you for voting us your best of Omaha lawn irrigation contractor. Since the category was introduced we have always been #1, and we are happy that we have customers like you voting for us. Voting starts July 1st. If you are not totally satisfied with our services please call and let us know.



First Place

Subtotal \$2,821.55

Effective TaxRate (3.179%) \$0.00

Total This Invoice \$2,821.55

T. Rannals

Todd Rannals, President
Millard Sprinkler

Stanek Construction

19528 Harney Street
Elkhorn, Nebraska 68022
Phone: 402-253-4268

Invoice Number: 14-091

August 16, 2014

Board of Directors, SID 261 – Bellbrook
c/o E&A Consulting Group, Inc.
330 North 117th Street
Omaha, NE 68154

Board Members,

I am submitting this invoice for work completed in SID 261 of Sarpy County. The work consisted of the following:

1. Relocate (2) school crossing signs on Bellbrook Boulevard from temporary crosswalk to permanent crosswalk near 19401 Bellbrook Boulevard. Replace (1) 4-foot anchor post and remove "Temporary" signs and warning flags.

Total Invoice: \$135

Thank you,

Jason Stanek

Jason Stanek

Approved by	E & A Consulting Group, Inc.
Date:	8/26/14
Initials:	JS
SID No.	261
Project No.	2008.057.000

AWERKAMP, GOODNIGHT, SCHWALLER & NELSON, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

17007 Marcy Street - Suite 1

Omaha, Nebraska 68118-3122

Telephone (402) 334-9011 or (402) 334-9111

Fax (402) 334-9112

August 19, 2014

SID #261
Fullenkamp Doyle & Jobeun
11440 W. Center Road
Omaha, NE 68144

For Professional Services:

Progress billing through August, 2014
related to preparation of required budget
document for the year ending June 30, 2015.

\$1,660.00

KEEP THIS SECTION FOR YOUR RECORDS

RETURN THIS SECTION WITH YOUR PAYMENT

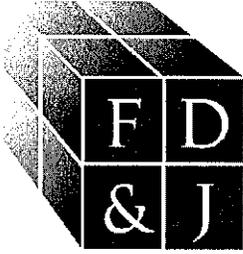
Please make checks payable to: AGS&N, P.C.

AWERKAMP, GOODNIGHT, SCHWALLER & NELSON, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

TOTAL FROM ABOVE \$ 1,660.00

AMOUNT ENCLOSED \$ _____

SID #261
Fullenkamp Doyle & Jobeun
11440 W. Center Road
Omaha, NE 68144



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@fdjlw.com

September 9, 2014

Chairman & Board of Trustees
Sanitary and Improvement District No. 261
of Sarpy County, Nebraska

STATEMENT FOR SERVICES RENDERED

For legal services rendered in connection with:

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; telephone calls and e-mails with Trustees re: election.

Prepare agendas, minutes and warrants for SID meetings.

Obtain W-9 from individuals/companies for warrants issued

Process sewer connection fees;

Letter to accountant re: audit

Prepare and file Certificate of Indebtedness

Telephone conferences and meetings with engineer re: miscellaneous maintenance matters.

Various discussions with accountants and IRS re: Clerk Fees

File required documents with IRS, State and Social Security Administration

Process IRS Forms 941 and 1099's

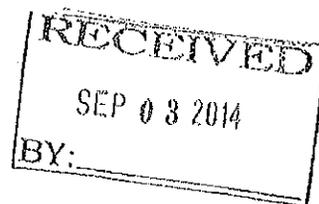
Various other legal matters.

	FOR SERVICES RENDERED:	\$ 15,000.00
Expenses:	Photocopies, Postage, Publication Costs, Election Charges, One-Call and Phone Charges.	<u>3,223.50</u>
	TOTAL AMOUNT NOW DUE:	<u>\$18,223.50</u>



303 North Saddle Creek Road Omaha, NE 68131
 P 402.558.5900 F 402.932.3460
 www.indiancreeknursery.com

Invoice



E & A Consulting
 Bob Czerwinski
 330 North 117th Street
 Omaha, NE 68154

DATE	INVOICE #	TERMS		P.O. NUMBER	DATE OF SERVICE
8/28/2014	8141403	Due on receipt			8/28/2014
DESCRIPTION		QTY	SIZE	RATE	AMOUNT
Drainage swale between Steve Masloskie and Tim Volicheck Remove sod, grade to create a swale, fill washed areas Create a larger catch basin at the north end around existing drain. Tube residential downspouts to drain. Install weed control fabric. Install steel edging to separate the river rock bed from the lawn and to keep grass from creeping into drain way. Install 18 T of 1-2" River Rock base Install 25 T of 6-12" river jacks in drain way Install 14 T of 12-20" river jacks around drain Size of area: Approx 200' south from north curb near the existing drain. 5-8' wide on the south to 12'15' side on the north Sprinkler Repair Sales Tax					
				12,925.00	12,925.00T
				950.00	950.00T
				7.00%	971.25
We appreciate your business.				Total	\$14,846.25

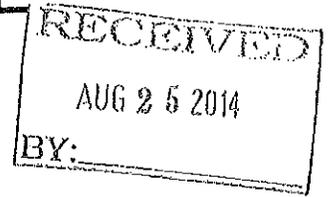
Approved by E & A Consulting Group, Inc.
 Date: 9/3/14
 Initials: RC
 SID No. _____
 Project No. _____



A sign of the future.

A division of Intuitive Control Systems, LLC
 3100 Research Drive, State College, PA 16801
 Phone: 814-237-9005 Fax: 814-237-9006
 Tax ID: 25-1887906
 DUNS: 001225114

INVOICE



Invoice No.
SIN005552

Invoice Date
8/20/2014

Order No.
SO-005784

Customer Purchase Order
None

Bill To: *SID 261*
 E & A Consulting
 330 North 117th Street
 Omaha, NE 68154
 Patrick Pierce

Ship To:
 E & A Consulting
 Patrick Pierce
 330 North 117th Street
 Omaha, NE 68154

Payment Terms: Net 30
 Shipping Instructions: None

Ship Via

Item No.	Description	FedEx		Unit Price	Ext Price
		Qty Ord	Qty Ship		
4000561	Shield 12 Speed Display; base unit w/ mounting bracket 12993314021730	1.00	1.00	\$2,675.00	\$2,675.00
4000659	Solar panel, 40W; includes bracket for pole and harness	1.00	1.00	\$380.00	\$380.00
4000716	Solar battery kit, (Sh12,Sh15,SA18,IA18); 26Ah batt & enclosure, w/solar control (60Wmax)	1.00	1.00	\$233.00	\$233.00
4000520	Violator Alert; White flash helps draw attention to the driver's speed	1.00	1.00	\$350.00	\$350.00
4000829	GSM H5 3G communications prep	1.00	1.00	\$0.00	\$0.00

Sale Amount \$3,638.00
 Shipping \$100.00
 Sales Tax \$0.00
 Balance DUE: \$3,738.00

Remit payment to the address listed above.
 A Finance Charge of 1.5% per month will be applied to overdue balances.

Approved by E & A Consulting Group, Inc.
 Date: 9/4/14
 Initials: RPC
 SID No. 261
 Project No. 2008.207.000

Kuehl Capital Corporation

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

Invoice

Date	Invoice #
8/29/2014	1371

Bill To:

SID #261 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 Flat Fee per Contract	9,000.00
Total	\$9,000.00
Payments/Credits	\$0.00
Balance Due	\$9,000.00

AGENDA

Sanitary and Improvement District No. 261 of Sarpy County, Nebraska; Meeting to be held September 9, 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 previous year.
3. Present statements, vote on and approve payment from the Construction Fund Account of the District for the following:

a) E & A Consulting Group for engineering services (#125336).	\$ 947.00
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4. 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 (#125335, 125630).	3,880.61
b) Montemarano Landscapes, Inc. for park maintenance (#23894).	3,301.00
c) Royal Lawns, Inc. for park maintenance (#1737, 1798).	4,460.00
d) All Trees for tree maintenance.	1,500.00
e) Millard Sprinkler for sprinkler repairs (#QX72011, 66185).	3,149.13
f) Stanek Construction Co. for sign maintenance (#14-091).	135.00
g) Awerkamp, Goodnight, Schwaller & Nelson, P.C. for accounting services.	1,660.00
h) Fullenkamp, Doyle & Jobeun for legal services.	18,223.50
i) Jana M. Faller for Clerk fees for August and September.	184.70
j) Fullenkamp, Doyle & Jobeun Trust Account for IRS Withholdings.	30.60
k) Indian Creek Nursery for constructing drainage swale (#8141403).	14,846.25
l) All Traffic Solutions for speed display (#SO-005784).	3,738.00

m) Kuehl Capital Corporation in connection with advisory services for General Fund warrants issued at this meeting (2.5% of \$55,108.79). 1,377.72

n) RBC Capital Markets LLC for underwriting fee on General Fund warrants issued at this meeting (2% of \$56,486.51). 1,129.73

5. The Chairman then presented additional statements for payment from the Construction Fund Account of the District:

a) Kuehl Capital Corporation per FA Agreement for fiscal year 2014/15 (#1371). 9,000.00