

CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of **Sanitary and Improvement District Number 23 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.

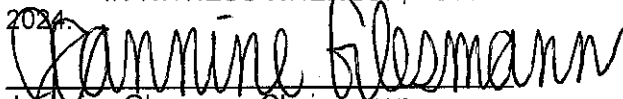
3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects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

2024


Jeanmine Glesmann, Chairwoman



Mary McNamara, Clerk

**MEETING MINUTES
SANITARY AND IMPROVEMENT DISTRICT NO. 23
OF SARPY COUNTY, NEBRASKA**

The meeting of the Board of Trustees of Sanitary and Improvement District No. 23 of Sarpy County, Nebraska was convened in open and public session at 6:45 p.m. on September 3, 2024, at Westmont Elementary School, 13210 Glenn St, Omaha, Nebraska:

Present at the meeting were Trustees Jeannine Glesmann, Mary McNamara, Patirica Drummond, and Paula Ann Bidrowsky. Jason Henley was absent. Also present were Mark Johnson, attorney for the District, Don Heine a representative of TD2, engineer for the District, Account Receivable Clerk, June Jordening, Gary Shepherd (accountant), Michael Quinn of Quinn Services, a representative of Bluestem Capital Partners, financial advisors for the District.

Notice of the meeting was given in advance thereof by publication in *The Daily Record* on August 29, 2024, 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. 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, Papillion, Nebraska 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 Chairwoman 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.

Bluestem Capital Partners presented their report.

The Chairperson presented Minutes of the August 6, 2024, meeting of the Board of Trustees for approval. Following discussion, a motion was duly made, seconded, and unanimously adopted approving the minutes.

The Chairperson then stated that the next meeting of the Board will be held on Tuesday, October 1, 2024, at 6:30 p.m. at Westmont Elementary School, 13210 Glenn St, Omaha, Nebraska

The Budget Hearing of Sanitary and Improvement District No. 23 was held the 3rd day of September 2024 at 6:30 p.m. Three copies of the proposed budget statement were available to the public. The Chairman then presented the proposed budget as discussed at the Budget Hearing outlining the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget and advised that the Budget Summary had been published in *The Daily Record*, (omahadailyrecord.com) a legal newspaper of Sarpy County, Nebraska on August 29, 2024, a copy of the Proof of Publication being attached to these minutes.

The floor was then opened for public comment on the proposed budget statement. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so. It was then advised that no one owning property or having a vested interest in the property located within the boundaries of the District appeared at this hearing on the proposed Budget and Budget Summary to offer support, opposition, criticism, suggestions, or observations concerning the proposed Budget.

The Chairman then advised that it would be necessary to vote on an additional 1% increase of the restricted funds and that in order approve such increase, 75% of the authorized Board must vote in favor of such increase. Following discussion, a motion was duly made, seconded and unanimously adopted by 100% of the authorized Board approving such 1% increase of the restricted funds. The Chairman noted that the budget complies with the current provisions of the Nebraska Lid Law, and that the property taxes for the Bond Fund and General Fund are as follows:

General Fund	\$291,811.01	\$0.340000
Bond Fund	\$283,228.34	\$0.330000
Total	\$575,039.35	\$0.670000

The Chairman further stated that the Board is required to hold a separate Special Public Hearing in order to set the 2024/25 Property Tax Request, and that the District has until October 15, 2024, to file with the County Clerk a Resolution setting the final tax request. The District must also publish notice of the Special Public Hearing reflecting the date and time for said Special Public Hearing, and the Chairman noted that such notice had been published as reflected in the Proof of Publication attached hereto.

The Chairman then advised that the meeting was now open for a Special Public Hearing on the issue of setting the Property Tax Request as required by Neb. Rev. Stat. §77-1632. The Chairman advised that no one appeared in opposition. Following discussion, the Chairman declared the public hearing on the Budget and the Special Public Hearing to be closed, whereupon, a motion was duly made, seconded, and the following resolutions passed:

NOW, THEREFORE BE IT RESOLVED BY SANITARY AND IMPROVEMENT DISTRICT NO. 23 OF SARPY COUNTY, NEBRASKA, AS FOLLOWS:

- 1) The 2024/25 Property Tax Request be set at \$575,039.35, (\$0.670000) broken down as follows:

General Fund	\$291,811.01	\$0.340000
Bond Fund	\$283,228.34	\$0.330000
Total	\$575,039.35	\$0.670000

- 2) The total assessed value of property differs from last year's total assessed value by 11%.
- 3) The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$.549147 per \$100 of assessed valuation.
- 4) The District proposes to adopt a Property Tax Request that will cause its tax rate to be \$0.670000 per \$100 of assessed value, broken down as follows:

General Fund	\$291,811.01	\$0.340000
Bond Fund	\$283,228.34	\$0.330000
Total	\$575,039.35	\$0.670000

- 5) Based on the proposed Property Tax Request and changes in other revenue, the total operating budget of the District will increase last years by 258%.
- 6) A copy of this Resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

The Clerk was then directed to attach a copy of the budget as adopted to these minutes.

Then, upon a motion duly made, seconded, and unanimously adopted, the Chairwoman declared the above resolutions hereby adopted and approved. The Clerk was then directed to attach a copy of the budget as adopted to these minutes.

The attorney presented the Memorandum of Understanding, SID Tennis Courts for review and approval. Approved and signed.

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

- a) Thompson, Dreessen & Dorner Inc., for engineering services. \$4,828.80
164834 \$2,941.00

	165296	\$1,887.80	
b)	Ameri Lawn for maintenance.		2,700.00
	LWN24-16759	\$675.00	
	LWN24-16923	\$675.00	
	LWN24-17087	\$675.00	
	LWN24-17318	\$675.00	
c)	Lengemann & Associates P.C., for accounting services. 8/15/2024, Inv.		7,300.00
d)	Kildow Construction Inc., for water repairs at S. 131 st & Constitution Blvd. 33557		12,683.95
e)	City of Omaha for May & June sewer monthly billing.		669.02
	248308 - May	\$348.75	
	248660 - June	\$320.27	
f)	Sarpy County for July Sarpy County sewer use billing. 1769SWR		10,403.07
g)	EMI Construction, LLC, for emergency paving repairs. 031		4,500.00
h)	Mary McNamara for August Clerk Fees and reimbursements (net).		161.89
	Clerk Fees	\$92.35	
	Reimbursement	\$69.54	
i)	Fullenkamp, Jobeun, Johnson & Jobeun Trust Account for IRS withholdings (net).		7.65
j)	G.F. Pesek Inc., for back-up operator services. 7-W-1-24		530.00
k)	Jason Henley trustee fees for meetings held on 9/5/23, 10/3/23, 11/7/23, 12/5/23, 1/2/24, 2/6/24, 3/5/23, 4/2/24, 5/7/24, 6/4/24, 7/2/24 & 8/6/24.		180.00
l)	Paula Ann Bidrowsky trustee fees for meetings held on 9/5/23, 10/3/23, 11/7/23, 1/2/24, 3/5/2024, 4/2/24, 5/7/24 & 7/2/24		120.00
m)	Jeannine Glesmann trustee fees for meetings held on 9/5/23, 10/3/23, 11/7/23, 12/5/23, 1/2/24, 2/6/24, 3/5/24, 4/2/24, 5/7/24, 6/4/27, 7/2/24 & 8/6/24.		180.00

- n) Patricia Drummond trustee fess for meeting held on 10/3/23, 11/7/23, 12/5/23, 1/2/24, 2/6/24, 3/5/24, 4/2/24, 5/7/24, 6/4/24 & 7/2/24. 150.00
- o) Fullenkamp, Jobeun, Johnson & Beller for legal services and reimbursement of expenses. 33,192.29
- p) J&M Trees for removing storm damaged limbs from the park. 1,800.00
INV0186
- q) Quinn Services for August operator services. 6,850.00
August 2024
- r) June Jordening for accounts receivable services and garden maintenance. 1,350.04
- s) Jim Renander for towable generator inspection and repairs. 749.89
SR #0800239
- t) Electric Company of Omaha for replacing the transformers in the South well house and repairing a bad connection in the telephone wires that control the north well. 2,770.74

41615 \$2,453.74
41607 \$317.00
- u) Professional Accounting for August accounting services. 1,845.10
- v) Omaha Public Power District for street lighting. 2,445.00
Acct. No. 6804100060

Total \$95,417.44

Item D was removed as TD2 billed SID #164 directly.

Item P (tree debris removal \$1,800) work was directed per emergency (resident comment).

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. 23 of Sarpy County, Nebraska that the Chairwoman and Clerk be and they hereby are authorized and directed to execute and deliver Warrants of the District, dated the date of this meeting, to the following payees, for the following services and in the following amounts, said warrants to draw interest at the rate of 6% per annum, Warrants No. 11706 through 11727 to be payable from the General Fund

Account of the District and to be redeemed no later than three (3) years of the date hereof, being September 3, 2027.

- a) Warrant No. 11706 for \$4,828.80 payable to Thompson, Dreessen & Dorner Inc., for engineering services.
- b) Warrant No. 11707 for \$2,700.00 payable to Ameri Lawn for maintenance.
- c) Warrant No. 11708 for \$7,300.00 payable to Lengemann & Associates P.C., for accounting services.
- d) Warrant No. 11709 for \$12,683.95 payable to Kildow Construction Inc., for water repairs at S. 131st & Constitution Blvd.
- e) Warrant No. 11710 for \$669.02 payable to the City of Omaha for May & June sewer monthly billing.
- f) Warrant No. 11711 for \$10,403.07 payable to Sarpy County for July Sarpy County sewer use billing.
- g) Warrant No. 11712 for \$4,500.00 payable to EMI Construction, LLC, for emergency paving repairs.
- h) Warrant No. 11713 for \$161.89 payable to Mary McNamara for August Clerk Fees and reimbursements (net).
- i) Warrant No. 11714 for \$7.65 payable to Fullenkamp, Jobeun, Johnson & Jobeun Trust Account for IRS withholdings (net).
- j) Warrant No. 11715 for \$530.00 payable to G.F. Pesek Inc., for back-up operator services.
- k) Warrant No. 11716 for \$180.00 payable to Jason Henley trustee fees for meetings held on 9/5/23, 10/3/23, 11/7/23, 12/5/23, 1/2/24, 2/6/24, 3/5/23, 4/2/24, 5/7/24, 6/4/24, 7/2/24 & 8/6/24.
- l) Warrant No. 11717 for \$120.00 payable to Paula Ann Bidrowsky trustee fees for meetings held on 9/5/23, 10/3/23, 11/7/23, 1/2/24, 3/5/2024, 4/2/24, 5/7/24 & 7/2/24
- m) Warrant No. 11718 for \$180.00 payable to Jeannine Glesmann trustee fees for meetings held on 9/5/23, 10/3/23, 11/7/23, 12/5/23, 1/2/24, 2/6/24, 3/5/24, 4/2/24, 5/7/24, 6/4/27, 7/2/24 & 8/6/24.
- n) Warrant No. 11719 for \$150.00 payable to Patricia Drummond trustee fess for meeting held on 10/3/23, 11/7/23, 12/5/23, 1/2/24, 2/6/24, 3/5/24, 4/2/24, 5/7/24, 6/4/24 & 7/2/24.
- o) Warrant No. 11720 for \$33,192.29 payable to Fullenkamp, Jobeun, Johnson & Beller for legal services and reimbursement of expenses.
- p) Warrant No. 11721 for \$1,800.00 payable to J&M Trees for removing storm damaged limbs from the park.

- q) Warrant No. 11722 for \$6,850.00 payable to Quinn Services for August operator services.
- r) Warrant No. 11723 for \$1,350.04 payable to June Jordening for accounts receivable services and garden maintenance.
- s) Warrant No. 11724 for \$749.89 payable to Jim Renander for towable generator inspection and repairs.
- t) Warrant No. 11725 for \$2,770.74 payable to Electric Company of Omaha for replacing the transformers in the South well house and repairing a bad connection in the telephone wires that control the north well.
- u) Warrant No. 11726 for \$1,845.10 payable to Professional Accounting for accounting services.
- v) Warrant No. 11727 for \$2,445.00 payable to the Omaha Public Power District for street lighting.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 23 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.

Warrant No. 11709 for \$12,683.95 payable to Kildow Construction Inc., for water repairs at S. 131st & Constitution Blvd. was not to be paid for by the District. TD2, engineer, billed SID #164 directly to reimburse the District. The warrant has been voided and the Districts records were changed accordingly.

Engineering. The water meter project is still on back order but getting closer. The street project may begin in October if on schedule.

Michael Quinn presented his report on the water supply system, wastewater system and maintenance. Both wells are cycling properly. The routine monthly coliform test for August indicated total coliform absent and does meet bacteriological standards. Ecoli is absent.

Windstorm update. The south well transformer was replaced, and the south well is back online. The south well was recommended for a VFD installation estimate was turned in.

The North well ran on generator power for 3 days. After the well was switched back to commercial power the relay circuit from the tower was not working. The electrician was called to replace the circuit. I also found corrosion on the wiring that would not let the signal pass. All this was repaired, and the north well went back online and is running fine.

The condo pool, the meter and reader were replaced. The curb stop also needs to be replaced due to leaking, this is the SID responsibility. I received 3 estimates to show the board what it was going to cost and my thoughts on who I would bring in and I was told to stop, and it would be discussed at the meeting.

Then, upon a motion duly made, seconded and upon a roll call vote of "aye" by the Trustees, the Board approved to have Kildow Construction to repair the curb-stop leakage by the condominium pool.

Lead and Copper rule ongoing and will be completed before the deadline.

June Jordening presented her account receivable report to the Board.

Accountant Gary Shepherd provided his report. No. issues.

Other items.

The Board made motion and approved 4-0 for 2 delinquent water bills to be attached to property taxes and collected through County.

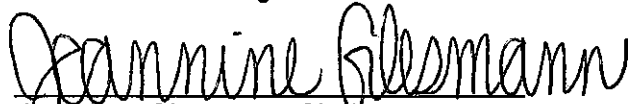
The first property is owned by Northwest Properties LLC. The address is 11228 Richland Drive and the legal description is Lot1B Replat of Lot 1 Block 1 Westmont. The balance owed is \$3,789.44 plus \$485.00 Administrative Fees.


The second property is owned by Stephanie Orfe. The address is 13229 Glenn Street and the legal description is Building 3 Unit C Westmont Condominium Property Regime No. 1. The balance owed is \$2,440.52 plus \$485.00 Administrative Fees.

Then, upon a motion duly made, seconded and upon a roll call vote of "aye" by the Trustees, the Board approved to have 2 delinquent water bills to be attached to property taxes and collected through County.

{Signature Page Follows:}

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


Jeannine Glesmann, Chairwoman


Mary McNamara, Clerk

CERTIFICATE

The undersigned being Clerk of Sanitary and Improvement District No. 23 of Sarpy County, Nebraska hereby certifies that Notice of a Meeting of the Board of Trustees of said District held on September 3, 2024, 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 designed in the notice of meeting published in the *Daily Record on August 29, 2024*, 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 of Papillion, Nebraska within thirty days from the date of this meeting.



Mary McNamara, Clerk

FULLENKAMP JOBEUN JOHNSON & BELLER, L.L.P.
11440 West Center Road, Suite C
Omaha, Nebraska 68144

SANITARY AND IMPROVEMENT DISTRICT
NO. 233 OF 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 3rd day of September 2024 at 12:30 o'clock P.M. at Fullenkamp, Jobeun, Johnson & Beller LLP, 11440 West Center Road, Ste. C, Omaha, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the following proposed budget. The budget details for this meeting are available for public inspection at the office of the Clerk at 11440 West Center Road, Ste. C, Omaha, Nebraska during regular business hours, which meeting will be open to the public.

2022-2023 Actual Disbursements & Transfers	\$	357,395.00
2023-2024 Actual Disbursements & Transfers	\$	355,607.86
2024-2025 Proposed Budget of Disbursements & Transfers	\$	901,171.00
2024-2025 Necessary Cash Reserve	\$	531,352.44
2024-2025 Total Resources Available	\$	1,432,523.44
Total 2024-2025 Personal & Real Property Tax Requirement	\$	736,176.62
Unused Budget Authority Created For Next Year	\$	675,567.15

Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	\$	450,549.97
Personal and Real Property Tax Required for Bonds	\$	245,626.65

8/29 ZNEZ

FULLENKAMP JOBEUN JOHNSON & BELLER, L.L.P.
11440 West Center Road, Suite C
Omaha, Nebraska 68144

SANITARY AND IMPROVEMENT DISTRICT
NO. 233 OF SARPY COUNTY, NEBRASKA

NOTICE OF SPECIAL PUBLIC HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 3rd day of September 2024 and will commence immediately upon adjournment of the preceding Budget Hearing and Budget Summary, which will begin at 12:30 P.M. at Fullenkamp, Jobeun, Johnson & Beller LLP, 11440 West Center Road, Ste. C, Omaha, Nebraska for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	763,569.00	901,171.00	18%
Property Tax Request	\$ 497,336.19	\$ 736,176.62	10%
Valuation	139,651,344	153,516,658	10%
Tax Rate	0.460000	0.460000	0%
Tax Rate If Prior Tax Request was at Current Valuation	0.418454		

8/29 ZNEZ

FULLENKAMP JOBEUN JOHNSON & BELLER, L.L.P.
11440 West Center Road, Suite C
Omaha, Nebraska 68144

SANITARY AND IMPROVEMENT DISTRICT
NO. 233 OF SARPY COUNTY, NEBRASKA

NOTICE OF REGULAR MEETING

NOTICE IS HEREBY GIVEN that the regular board meeting of Sanitary and Improvement DISTRICT NO. 233 of Sarpy County, Nebraska will commence immediately upon adjournment of the preceding Budget Hearing and Special Public Hearing, which will begin at 12:30 P.M. on September 3, 2024, at Fullenkamp, Jobeun, Johnson & Beller LLP, 11440 West Center Road, Ste. C, Omaha, Nebraska, and continue until all attendees' testimony has concluded, which meeting will be open to the public. An agenda for such meeting, kept continuously current is available for public inspection at 11440 West Center Road, Ste. C, Omaha, Nebraska, and includes the payment of bills and other business of the District.

Clerk of the District
ZNEZ

8/29 ZNEZ



Proof of Publication

JASON W. HUFF, Publisher

UNITED STATES OF AMERICA,
The State of Nebraska,
District of Nebraska,
County of Douglas,
City of Omaha } ss.

JASON W. HUFF, being duly sworn, deposes and says that they are the PUBLISHER and/or MANAGING EDITOR of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, and a general circulation in Sarpy, Lancaster, Cass and Dodge Counties, printed in Omaha, in said County of Douglas, Nebraska for more than fifty-two weeks last past; that the printed notice here-to attached was published in THE DAILY RECORD, of Omaha, for _____ consecutive weeks on:

8/29/24

That said Newspaper during that time was regularly published and in general circulation in the County of Douglas, and State of Nebraska.

GENERAL NOTARY - State of Nebraska
NICOLE M. PALMER
My Comm. Exp. October 1, 2025

Publisher's Fee \$118.00 Jason W Huff
Additional Copies \$ _____ Subscribed in my presence and sworn to before me this AUGUST 29 2024
Filing Fee \$ _____
Total \$118.00 Nicole M. Palmer

Notary Public in and for
Douglas County, State of Nebraska

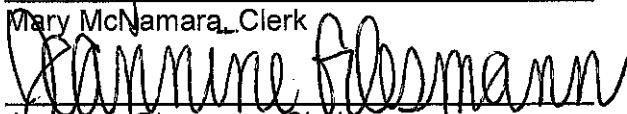
ACKNOWLEDGMENT OF RECEIPT OF
NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 23 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 6:45 p.m. on September 3, 2024, at Westmont Elementary School, 13210 Glenn St, Omaha, Nebraska:

DATED: SEPTEMBER 3, 2024



Mary McNamara, Clerk



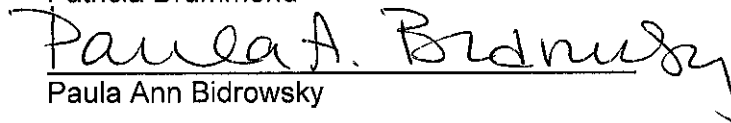
Jeannine Glesmann, Chairwoman



Jason Henley



Patricia Drummond



Paula Ann Bidrowsky

Snapshot Report

SID NO. 23 - WESTMONT

As of August 22, 2024



<u>VALUATION</u>	<u>VALUE</u>	<u>NET DEBT TO VALUE</u>
2022	\$69,680,979.00	
2023	\$77,264,821.00	
2024	\$85,826,769.00	2.08%

CASH AND INVESTMENTS AS OF 07/31/2024

	<u>GENERAL FUND</u>	<u>BOND FUND</u>
CASH	\$399,782.55	\$733,893.14
INVESTMENTS	\$0.00	\$0.00
TOTAL CASH AND INVESTMENTS	<u>\$399,782.55</u>	<u>\$733,893.14</u>

SPECIAL ASSESSMENTS

<u>DATE OF LEVY</u>	<u>LEVIED</u>	<u>BALANCE</u>
	\$0.00	\$0.00
	<u>\$0.00</u>	<u>\$0.00</u>

BONDS OUTSTANDING

<u>DATE OF ISSUE</u>	<u>ISSUE AMOUNT</u>	<u>BALANCE</u>	<u>FISCAL YEAR DEBT SERVICE</u>
02/16/2022	\$2,040,000.00	\$1,870,000.00	\$126,703.75
06/18/2024	\$650,000.00	\$650,000.00	\$32,107.69
	<u>\$2,690,000.00</u>	<u>\$2,520,000.00</u>	<u>\$158,811.44</u>

WARRANTS OUTSTANDING

<u>GENERAL FUND</u>	<u>BOND FUND</u>
\$0.00	\$0.00
<u>\$0.00</u>	<u>\$0.00</u>

LEVY (FISCAL YEAR 2023 - 2024)

	<u>RATE PER \$100</u>	<u>NET TAX REVS</u>
BOND FUND	\$0.2100	\$159,011.00
GENERAL FUND	\$0.4000	\$302,878.10
TOTAL LEVY	<u>\$0.6100</u>	

LEVY (FISCAL YEAR 2024 - 2025)

	<u>RATE PER \$100</u>	<u>NET TAX REVS</u>
BOND FUND	\$0.3300	\$277,563.77
GENERAL FUND	\$0.3400	\$285,974.79
TOTAL LEVY	<u>\$0.6700</u>	

Sources and Uses of Funds

SID NO. 23 - WESTMONT

July 1 2023 to June 30 2024



CASH AND INVESTMENTS BEGINNING OF PERIOD	GENERAL FUND	BOND FUND
CASH	\$311,330.99	\$395,859.20
INVESTMENTS	\$0.00	\$0.00
TOTAL CASH AND INVESTMENTS	\$311,330.99	\$395,859.20

SOURCES OF FUNDS

2022 PERSONAL PROPERTY TAX	\$8.97	\$5.38
2023 PERSONAL PROPERTY TAX	\$238.95	\$125.44
2023 PERSONAL PROPERTY TAX	\$238.95	\$125.44
2022 REAL ESTATE TAX	\$106,746.96	\$64,048.26
2023 REAL ESTATE TAX	\$150,106.41	\$78,805.92
2023 REAL ESTATE TAX	\$150,106.41	\$78,805.92
HOMESTEAD EXEMP ALLOCATION	\$19,613.31	\$10,486.69
HOMESTEAD EXEMP ALLOCATION	\$19,613.31	\$10,486.69
REAL ESTATE TAX CREDIT	\$17,126.96	\$8,991.67
MOTOR VEHICLE PRO RATE	\$601.91	\$331.43
PROCEEDS SALES OF BONDS	\$0.00	\$637,000.00
USE FEES	\$194,444.04	\$0.00
USE FEES	\$194,444.04	\$0.00
MISCELLANEOUS REVENUE	\$22,085.07	\$0.00
MISCELLANEOUS REVENUE	\$22,085.07	\$0.00
TOTAL SOURCES OF FUNDS	\$510,972.58	\$799,794.79

USES OF FUNDS

DISBURSEMENTS	(\$523,968.07)	(\$385,582.43)
TOTAL USES OF FUNDS	(\$523,968.07)	(\$385,582.43)

CHANGE IN CASH AND INVESTMENTS	(\$12,995.49)	\$414,212.36
CASH AND INVESTMENTS END OF PERIOD	\$399,782.55	\$733,893.14

Statement of Activities

SID NO. 23 - WESTMONT

July 2023 to June 2024



Current Year July 2023 to June 2024

	GENERAL FUND	BOND FUND
REVENUES		
2022 PERSONAL PROPERTY TAX	\$8.97	\$5.38
2023 PERSONAL PROPERTY TAX	\$238.95	\$125.44
2022 REAL ESTATE TAX	\$106,746.96	\$64,048.26
2023 REAL ESTATE TAX	\$150,106.41	\$78,805.92
HOMESTEAD EXEMP ALLOCATION	\$19,613.31	\$10,486.69
REAL ESTATE TAX CREDIT	\$17,126.96	\$8,991.67
MOTOR VEHICLE PRO RATE	\$601.91	\$331.43
USE FEES	\$194,444.04	\$0.00
MISCELLANEOUS REVENUE	\$22,085.07	\$0.00
TOTAL REVENUES	\$510,972.58	\$162,794.79
EXPENDITURES		
ACCOUNTING - BOOKKEEPING	\$41,747.90	\$0.00
CHAIRMAN - CLERK FEES	\$2,683.22	\$0.00
CLERK WITHHOLDINGS	\$91.80	\$0.00
DISSEMINATION AGENT FEES	\$275.00	\$0.00
ENGINEERING	\$18,879.50	\$116,007.72
GREEN AREA MAINTENANCE	\$40,421.44	\$0.00
INSURANCE	\$13,276.00	\$0.00
LEGAL EXPENSES - SID ATTORNEY	\$19,000.00	\$5,208.86
LIFT STATION	\$9,000.00	\$0.00
MAINTENANCE: FLAGS	\$147.00	\$0.00
MAINTENANCE: HYDRANT	\$1,240.00	\$0.00
MAINTENANCE: SANITARY SEWER	\$1,532.00	\$0.00
MAINTENANCE: TREES	\$5,100.00	\$0.00
MAINTENANCE: WATER MAIN	\$8,992.82	\$0.00
MISC. EXPENSES	\$50.00	\$0.00
PARK MAINTENANCE	\$25,247.07	\$0.00
PAVING REPAIRS	\$7,404.75	\$0.00
PAYING AGENT & REGISTRAR FEES	\$588.24	\$0.00
REIMBURSEMENT	\$7,920.12	\$0.00
REIMBURSEMENT: TRASH	\$549.97	\$0.00
SANITARY SEWER (INTERNAL)	\$0.00	\$104,177.10
SIGNS - SIGN REPAIR	\$2,304.62	\$0.00
TELECOMMUNICATIONS	\$600.00	\$0.00
UTILITIES EXPENSE: ELECTRICAL	\$29,375.06	\$0.00
UTILITIES EXPENSE: SEWAGE	\$132,727.52	\$0.00
WATER METERS	\$5,129.93	\$0.00
WATER SERVICES	\$87,478.47	\$0.00
WATER WELL	\$52,932.72	\$0.00
TOTAL EXPENDITURES	\$514,695.15	\$225,393.68
REVENUES OVER EXPENDITURES		
(EXPENDITURES OVER REVENUES)	(\$3,722.57)	(\$62,598.89)

Note: Statement of Activities does not reflect the bond payments nor interest on warrant redemptions.

Statement of Activities

SID NO. 23 - WESTMONT

July 2022 to June 2023



	Previous Year July 2022 to June 2023		Previous Year July 2021 to June 2022	
	GENERAL FUND	BOND FUND	GENERAL FUND	BOND FUND
REVENUES				
2021 PERSONAL PROPERTY TAX	\$14.23	\$8.54	\$73.63	\$44.19
2022 PERSONAL PROPERTY TAX	\$102.98	\$61.78	\$0.00	\$0.00
2022 PERSONAL PROPERTY TAX	\$7.30	\$4.38	\$0.00	\$0.00
2019 REAL ESTATE TAX	\$20.83	\$4.72	\$0.00	\$0.00
2021 REAL ESTATE TAX	\$900.90	\$540.54	\$0.00	\$0.00
2021 REAL ESTATE TAX	\$93,848.42	\$56,309.13	\$125,464.68	\$75,286.59
2022 REAL ESTATE TAX	\$124,492.17	\$74,695.35	\$0.00	\$0.00
2022 REAL ESTATE TAX	\$13,009.96	\$7,805.98	\$0.00	\$0.00
HOMESTEAD EXEMP ALLOCATION	\$7,657.02	\$4,594.20	\$0.00	\$0.00
HOMESTEAD EXEMP ALLOCATION	\$7,617.36	\$4,570.40	\$14,397.65	\$7,913.29
REAL ESTATE TAX CREDIT	\$13,991.74	\$8,395.04	\$0.00	\$0.00
MOTOR VEHICLE PRO RATE	\$452.18	\$271.31	\$0.00	\$0.00
MOTOR VEHICLE PRO RATE	\$142.64	\$85.58	\$577.60	\$267.39
USE FEES	\$76,500.91	\$0.00	\$0.00	\$0.00
USE FEES	\$130,973.74	\$0.00	\$156,158.31	\$0.00
MISCELLANEOUS REVENUE	\$3,511.78	\$0.00	\$0.00	\$0.00
MISCELLANEOUS REVENUE	\$9,452.92	\$0.00	\$54,742.70	\$0.00
INTERFUND TRANSFER	\$5,081.19	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$487,778.27	\$157,346.95	\$458,383.85	\$110,248.25
EXPENDITURES				
Accounting - Bookkeeping	\$37,128.32	\$0.00	\$35,870.40	\$0.00
Bond Counsel	\$0.00	\$2,190.77	\$0.00	\$0.00
Chairman - Clerk Fees	\$1,888.05	\$0.00	\$1,615.56	\$0.00
Clerk Withholdings	\$91.80	\$0.00	\$122.40	\$0.00
Dissemination Agent Fees	\$275.00	\$0.00	\$0.00	\$525.00
Engineering	\$14,112.10	\$138.40	\$6,865.77	\$58,751.95
Environmental Testing	\$0.00	\$0.00	\$395.00	\$0.00
Fence - Fence Maintenance	\$0.00	\$0.00	\$20,800.00	\$0.00
Financial Advisory Fees	\$0.00	\$9,000.00	\$9,000.00	\$0.00
Green Area Maintenance	\$27,520.17	\$0.00	\$25,042.26	\$0.00
Insurance	\$11,333.00	\$0.00	\$9,875.00	\$0.00
Irrigation - Irrigation Repairs	\$0.00	\$0.00	\$1,269.61	\$0.00
Legal Expenses - SID Attorney	\$29,728.86	\$0.00	\$23,610.11	\$33,807.94
Lift Station	\$11,710.89	\$0.00	\$42,440.94	\$0.00
Maintenance: Sanitary Sewer	\$0.00	\$0.00	\$1,502.50	\$0.00
Maintenance: Trees	\$0.00	\$0.00	\$500.00	\$0.00
Maintenance: Water Main	\$14,786.47	\$0.00	\$4,880.24	\$0.00
Misc. Expenses	\$608.62	\$0.00	\$130.71	\$0.00
Paving (Internal)	\$0.00	\$0.00	\$0.00	\$965,941.06
Paving Repairs	\$9,710.81	\$0.00	\$915.00	\$0.00
Paying Agent & Registrar Fees	\$1,000.00	\$160.42	\$0.00	\$2,000.00
PROPERTY TAX COMMISSION	\$0.00	\$0.00	\$1,840.07	\$379.63
Reimbursement	\$237.00	\$0.00	\$106.77	\$0.00
Sanitary Sewer (Internal)	\$0.00	\$0.00	\$0.00	\$16,520.85
SID Property Maintenance	\$372.79	\$0.00	\$0.00	\$0.00
Storm Sewer Maintenance	\$0.00	\$0.00	\$550.00	\$0.00
Street Cleaning	\$1,100.00	\$0.00	\$950.00	\$0.00

Statement of Activities

SID NO. 23 - WESTMONT

July 2022 to June 2023



	Previous Year July 2022 to June 2023		Previous Year July 2021 to June 2022	
	GENERAL FUND	BOND FUND	GENERAL FUND	BOND FUND
Telecommunications	\$0.00	\$0.00	\$600.00	\$0.00
Trash Removal	\$0.00	\$0.00	\$3,931.00	\$0.00
Underwriting Fees	\$0.00	\$0.00	\$0.00	\$21,296.60
Utilities Expense: Electrical	\$29,155.09	\$0.00	\$30,266.73	\$0.00
Utilities Expense: Sewage	\$134,482.73	\$0.00	\$127,557.88	\$0.00
Utilities Expense: Water, Gas.	\$256.85	\$0.00	\$0.00	\$0.00
Warrant Structuring Fees	\$0.00	\$0.00	\$0.00	\$25,970.61
Water Billing Services	\$600.00	\$0.00	\$209.37	\$0.00
Water Services	\$61,806.45	\$0.00	\$63,428.31	\$0.00
Water Well	\$2,634.16	\$0.00	\$2,163.00	\$0.00
TOTAL EXPENDITURES	\$390,539.16	\$11,489.59	\$416,438.63	\$1,125,193.64
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$97,239.11	\$145,857.36	\$41,945.22	(\$1,014,945.39)

Note: Statement of Activities does not reflect the bond payments nor interest on warrant redemptions.

Warrant Issuance Report (By Category)

SID No. 23 - WESTMONT

July 1, 2023 - June 30, 2024



ACCOUNTING - BOOKKEEPING

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11529	07/06/2023	Professional Accounting	\$1,945.33	\$1,945.33	100 %
GF	11530	07/06/2023	June Jordening	\$704.67	\$704.67	100 %
GF	11544	08/01/2023	June Jordening	\$749.67	\$749.67	100 %
GF	11549	09/05/2023	Lengemann & Associates	\$7,100.00	\$7,100.00	100 %
GF	11561	09/05/2023	Professional Accounting	\$5,535.30	\$5,535.30	100 %
GF	11571	10/03/2023	June Jordening	\$704.67	\$704.67	100 %
GF	11583	11/07/2023	June Jordening	\$702.05	\$702.05	100 %
GF	11588	11/07/2023	Professional Accounting	\$1,845.10	\$1,845.10	100 %
GF	11592	12/05/2023	June Jordening	\$1,307.29	\$1,307.29	100 %
GF	11597	12/05/2023	Professional Accounting	\$1,845.10	\$1,845.10	100 %
GF	11603	01/02/2024	June Jordening	\$1,304.67	\$1,304.67	100 %
GF	11608	01/02/2024	Professional Accounting	\$1,845.10	\$1,845.10	100 %
GF	11615	02/06/2024	June Jordening	\$1,326.07	\$1,326.07	100 %
GF	11621	02/06/2024	Professional Accounting	\$2,045.10	\$2,045.10	100 %
GF	11631	03/05/2024	June Jordening	\$1,372.67	\$1,372.67	100 %
GF	11636	03/05/2024	Professional Accounting	\$1,845.10	\$1,845.10	100 %
GF	11641	04/02/2024	June Jordening	\$1,342.67	\$1,342.67	100 %
GF	11646	04/02/2024	Professional Accounting	\$1,845.10	\$1,845.10	100 %
GF	11654	05/07/2024	June Jordening	\$1,350.04	\$1,795.56	75 %
GF	11659	05/07/2024	Professional Accounting	\$1,845.10	\$1,845.10	100 %
GF	11672	06/04/2024	June Jordening	\$1,342.00	\$1,342.00	100 %
GF	11677	06/04/2024	Professional Accounting	\$1,845.10	\$1,845.10	100 %
				\$41,747.90		

CHAIRMAN - CLERK FEES

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11527	07/06/2023	Bob Burbee	\$92.35	\$130.59	71 %
GF	11542	08/01/2023	Bob Burbee	\$92.35	\$142.35	65 %
GF	11554	09/05/2023	Bob Burbee	\$92.35	\$92.35	100 %
GF	11556	09/05/2023	Jason Henley	\$165.00	\$165.00	100 %
GF	11557	09/05/2023	Paula Ann Bidrowsky	\$135.00	\$135.00	100 %
GF	11558	09/05/2023	Jeannine Glesmann	\$180.00	\$180.00	100 %
GF	11559	09/05/2023	Neal Norney	\$165.00	\$165.00	100 %
GF	11572	10/03/2023	Bob Burbee	\$1,022.37	\$1,022.37	100 %
GF	11584	11/07/2023	Mary McNamara	\$92.35	\$130.87	71 %
GF	11593	12/05/2023	Mary McNamara	\$92.35	\$92.35	100 %
GF	11604	01/02/2024	Mary McNamara	\$92.35	\$92.35	100 %

Warrant Issuance Report (By Category)

SID No. 23 - WESTMONT

July 1, 2023 - June 30, 2024



CHAIRMAN - CLERK FEES

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11616	02/06/2024	Mary McNamara	\$92.35	\$92.35	100 %
GF	11632	03/05/2024	Mary McNamara	\$92.35	\$92.35	100 %
GF	11642	04/02/2024	Mary McNamara	\$92.35	\$92.35	100 %
GF	11655	05/07/2024	Mary McNamara	\$92.35	\$143.70	64 %
GF	11673	06/04/2024	Mary McNamara	\$92.35	\$92.35	100 %
				\$2,683.22		

CLERK WITHHOLDINGS

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11528	07/06/2023	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
GF	11543	08/01/2023	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
GF	11555	09/05/2023	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
GF	11573	10/03/2023	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
GF	11585	11/07/2023	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
GF	11594	12/05/2023	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
GF	11605	01/02/2024	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
GF	11617	02/06/2024	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
GF	11633	03/05/2024	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
GF	11643	04/02/2024	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
GF	11656	05/07/2024	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
GF	11674	06/04/2024	Fullenkamp, Jobeun, Johnson & Beller Trust Acct.	\$7.65	\$7.65	100 %
				\$91.80		

DISSEMINATION AGENT FEES

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11630	03/05/2024	SID Services LLC	\$275.00	\$275.00	100 %
				\$275.00		

ENGINEERING

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
CF	11623	03/05/2024	Thompson Dreessen & Dorner	\$26,111.10	\$26,111.10	100 %
CF	11661	06/04/2024	Thompson Dreessen & Dorner	\$4,742.61	\$4,742.61	100 %
CF	11662	06/04/2024	Thompson Dreessen & Dorner	\$85,154.01	\$85,154.01	100 %
GF	11520	07/06/2023	Thompson Dreessen & Dorner	\$2,795.00	\$2,795.00	100 %
GF	11547	09/05/2023	Thompson Dreessen & Dorner	\$4,255.00	\$4,255.00	100 %
GF	11576	11/07/2023	Thompson Dreessen & Dorner	\$2,882.00	\$2,882.00	100 %

Warrant Issuance Report (By Category)

SID No. 23 - WESTMONT

July 1, 2023 - June 30, 2024



ENGINEERING

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11590	12/05/2023	Thompson Dreessen & Dorner	\$511.00	\$511.00	100 %
GF	11613	02/06/2024	Thompson Dreessen & Dorner	\$1,025.00	\$1,025.00	100 %
GF	11625	03/05/2024	Thompson Dreessen & Dorner	\$1,526.00	\$1,526.00	100 %
GF	11648	05/07/2024	Thompson Dreessen & Dorner	\$677.50	\$677.50	100 %
GF	11664	06/04/2024	Thompson Dreessen & Dorner	\$5,208.00	\$5,208.00	100 %
				\$134,887.22		

GREEN AREA MAINTENANCE

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11523	07/06/2023	AmeriLawn	\$2,025.00	\$2,025.00	100 %
GF	11535	08/01/2023	AmeriLawn	\$2,700.00	\$2,700.00	100 %
GF	11548	09/05/2023	AmeriLawn	\$4,350.00	\$4,350.00	100 %
GF	11553	09/05/2023	June Jordening	\$847.17	\$847.17	100 %
GF	11565	10/03/2023	AmeriLawn	\$2,025.00	\$2,025.00	100 %
GF	11577	11/07/2023	AmeriLawn	\$3,675.00	\$3,675.00	100 %
GF	11591	12/05/2023	AmeriLawn	\$1,285.00	\$1,285.00	100 %
GF	11627	03/05/2024	AmeriLawn	\$1,410.00	\$1,410.00	100 %
GF	11639	04/02/2024	AmeriLawn	\$1,860.00	\$1,860.00	100 %
GF	11650	05/07/2024	AmeriLawn	\$3,473.75	\$3,473.75	100 %
GF	11651	05/07/2024	J & M Trees	\$2,800.00	\$2,800.00	100 %
GF	11652	05/07/2024	Tree Services of Omaha	\$9,975.00	\$9,975.00	100 %
GF	11654	05/07/2024	June Jordening	\$445.52	\$1,795.56	25 %
GF	11666	06/04/2024	AmeriLawn	\$3,250.00	\$3,250.00	100 %
GF	11667	06/04/2024	J & M Trees	\$300.00	\$300.00	100 %
				\$40,421.44		

INSURANCE

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11567	10/03/2023	L.A.R.M.	\$13,276.00	\$13,276.00	100 %
				\$13,276.00		

LEGAL EXPENSES - SID ATTORNEY

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
CF	11611	02/06/2024	Fullenkamp, Jobeun, Johnson & Beller LLP	\$5,208.86	\$5,208.86	100 %
GF	11551	09/05/2023	Fullenkamp, Jobeun, Johnson & Beller LLP	\$19,000.00	\$26,648.26	71 %
				\$24,208.86		

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Warrant Issuance Report (By Category)

SID No. 23 - WESTMONT

July 1, 2023 - June 30, 2024



LIFT STATION

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11532	07/06/2023	G.F. Pesek	\$1,060.00	\$1,060.00	100 %
GF	11587	11/07/2023	G.F. Pesek	\$2,240.00	\$2,240.00	100 %
GF	11596	12/05/2023	G.F. Pesek	\$2,150.00	\$2,150.00	100 %
GF	11607	01/02/2024	G.F. Pesek	\$530.00	\$530.00	100 %
GF	11620	02/06/2024	G.F. Pesek	\$350.00	\$350.00	100 %
GF	11634	03/05/2024	G.F. Pesek	\$360.00	\$360.00	100 %
GF	11635	03/05/2024	G.F. Pesek	\$360.00	\$360.00	100 %
GF	11645	04/02/2024	G.F. Pesek	\$530.00	\$530.00	100 %
GF	11658	05/07/2024	G.F. Pesek	\$710.00	\$710.00	100 %
GF	11676	06/04/2024	G.F. Pesek	\$710.00	\$710.00	100 %
				\$9,000.00		

MAINTENANCE: FLAGS

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11522	07/06/2023	A-1 Flags, Poles & Repairs	\$147.00	\$147.00	100 %
				\$147.00		

MAINTENANCE: HYDRANT

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11560	09/05/2023	G.F. Pesek	\$1,240.00	\$1,240.00	100 %
				\$1,240.00		

MAINTENANCE: SANITARY SEWER

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11539	08/01/2023	Trekk Design Group	\$1,532.00	\$1,532.00	100 %
				\$1,532.00		

MAINTENANCE: TREES

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11570	10/03/2023	J & M Trees	\$5,100.00	\$5,100.00	100 %
				\$5,100.00		

MAINTENANCE: WATER MAIN

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
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Warrant Issuance Report (By Category)

SID No. 23 - WESTMONT

July 1, 2023 - June 30, 2024



MAINTENANCE: WATER MAIN

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11638	04/02/2024	Kersten Construction	\$3,905.59	\$3,905.59	100 %
GF	11649	05/07/2024	Kersten Construction	\$5,087.23	\$5,087.23	100 %
				\$8,992.82		

MISC. EXPENSES

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11542	08/01/2023	Bob Burbee	\$50.00	\$142.35	35 %
				\$50.00		

PARK MAINTENANCE

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11540	08/01/2023	Crouch Recreation, Inc.	\$2,776.90	\$2,776.90	100 %
GF	11541	08/01/2023	J & M Trees	\$2,100.00	\$2,100.00	100 %
GF	11563	09/05/2023	Park Service LLC	\$4,980.47	\$4,980.47	100 %
GF	11578	11/07/2023	Churchich Recreation	\$548.60	\$548.60	100 %
GF	11668	06/04/2024	Churchich Recreation	\$14,841.10	\$14,841.10	100 %
				\$25,247.07		

PAVING REPAIRS

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11665	06/04/2024	Kersten Construction	\$2,904.75	\$2,904.75	100 %
GF	11669	06/04/2024	EMI Construction	\$4,500.00	\$4,500.00	100 %
				\$7,404.75		

PAYING AGENT & REGISTRAR FEES

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11526	07/06/2023	UMB Bank NA	\$550.00	\$550.00	100 %
GF	11527	07/06/2023	Bob Burbee	\$38.24	\$130.59	29 %
				\$588.24		

REIMBURSEMENT

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11551	09/05/2023	Fullenkamp, Jobeun, Johnson & Beller LLP	\$7,648.26	\$26,648.26	29 %
GF	11584	11/07/2023	Mary McNamara	\$38.52	\$130.87	29 %

Warrant Issuance Report (By Category)

SID No. 23 - WESTMONT

July 1, 2023 - June 30, 2024



REIMBURSEMENT

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11629	03/05/2024	Jeanne D. Knox	\$181.99	\$181.99	100 %
GF	11655	05/07/2024	Mary McNamara	\$51.35	\$143.70	36 %
				\$7,920.12		

REIMBURSEMENT: TRASH

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11579	11/07/2023	Jason Henley	\$549.97	\$549.97	100 %
				\$549.97		

SANITARY SEWER (INTERNAL)

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
CF	11610	02/06/2024	Sarpy County	\$104,177.10	\$104,177.10	100 %
				\$104,177.10		

SIGNS - SIGN REPAIR

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11538	08/01/2023	Barco Municipal Products	\$2,304.62	\$2,304.62	100 %
				\$2,304.62		

TELECOMMUNICATIONS

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11601	01/02/2024	Redline Data Systems	\$600.00	\$600.00	100 %
				\$600.00		

UTILITIES EXPENSE: ELECTRICAL

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11519	07/06/2023	Omaha Public Power District	\$2,559.87	\$2,559.87	100 %
GF	11534	08/01/2023	Omaha Public Power District	\$2,427.06	\$2,427.06	100 %
GF	11546	09/05/2023	Omaha Public Power District	\$2,715.77	\$2,715.77	100 %
GF	11564	10/03/2023	Omaha Public Power District	\$2,200.37	\$2,200.37	100 %
GF	11575	11/07/2023	Omaha Public Power District	\$2,105.75	\$2,105.75	100 %
GF	11589	12/05/2023	Omaha Public Power District	\$2,285.00	\$2,285.00	100 %
GF	11600	01/02/2024	Omaha Public Power District	\$2,443.31	\$2,443.31	100 %
GF	11612	02/06/2024	Omaha Public Power District	\$2,580.93	\$2,580.93	100 %

Warrant Issuance Report (By Category)

SID No. 23 - WESTMONT

July 1, 2023 - June 30, 2024



UTILITIES EXPENSE: ELECTRICAL

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11624	03/05/2024	Omaha Public Power District	\$2,513.09	\$2,513.09	100 %
GF	11637	04/02/2024	Omaha Public Power District	\$2,696.57	\$2,696.57	100 %
GF	11647	05/07/2024	Omaha Public Power District	\$2,555.16	\$2,555.16	100 %
GF	11663	06/04/2024	Omaha Public Power District	\$2,292.18	\$2,292.18	100 %
				\$29,375.06		

UTILITIES EXPENSE: SEWAGE

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11524	07/06/2023	City of Omaha	\$874.02	\$874.02	100 %
GF	11525	07/06/2023	Sarpy County	\$10,836.26	\$10,836.26	100 %
GF	11536	08/01/2023	City of Omaha	\$304.29	\$304.29	100 %
GF	11537	08/01/2023	Sarpy County	\$10,499.40	\$10,499.40	100 %
GF	11552	09/05/2023	Sarpy County	\$10,955.38	\$10,955.38	100 %
GF	11569	10/03/2023	City of Omaha	\$347.01	\$347.01	100 %
GF	11581	11/07/2023	Sarpy County	\$21,420.17	\$21,420.17	100 %
GF	11582	11/07/2023	City of Omaha	\$321.56	\$321.56	100 %
GF	11598	12/05/2023	Sarpy County	\$10,275.27	\$10,275.27	100 %
GF	11602	01/02/2024	Sarpy County	\$10,690.62	\$10,690.62	100 %
GF	11609	01/02/2024	City of Omaha	\$308.66	\$308.66	100 %
GF	11614	02/06/2024	Sarpy County	\$10,616.26	\$10,616.26	100 %
GF	11622	02/06/2024	City of Omaha	\$588.43	\$588.43	100 %
GF	11626	03/05/2024	Sarpy County	\$12,355.72	\$12,355.72	100 %
GF	11628	03/05/2024	City of Omaha	\$283.90	\$283.90	100 %
GF	11640	04/02/2024	City of Omaha	\$626.08	\$626.08	100 %
GF	11660	05/07/2024	Sarpy County	\$10,588.27	\$10,588.27	100 %
GF	11670	06/04/2024	Sarpy County	\$20,538.01	\$20,538.01	100 %
GF	11671	06/04/2024	City of Omaha	\$298.21	\$298.21	100 %
				\$132,727.52		

WATER METERS

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11653	05/07/2024	Layne Christensen Company	\$5,129.93	\$5,129.93	100 %
				\$5,129.93		

WATER SERVICES

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
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Warrant Issuance Report (By Category)

SID No. 23 - WESTMONT

July 1, 2023 - June 30, 2024



WATER SERVICES

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11521	07/06/2023	Liquid Engineering Corp.	\$2,000.00	\$2,000.00	100 %
GF	11531	07/06/2023	Quinn Services	\$5,153.57	\$5,153.57	100 %
GF	11545	08/01/2023	Quinn Services	\$6,303.13	\$6,303.13	100 %
GF	11550	09/05/2023	Kildow Construction	\$14,000.00	\$14,000.00	100 %
GF	11562	09/05/2023	Quinn Services	\$6,107.50	\$6,107.50	100 %
GF	11566	10/03/2023	Kildow Construction	\$14,000.00	\$14,000.00	100 %
GF	11574	10/03/2023	Quinn Services	\$7,434.81	\$7,434.81	100 %
GF	11586	11/07/2023	Quinn Services	\$5,935.00	\$5,935.00	100 %
GF	11595	12/05/2023	Quinn Services	\$4,151.46	\$4,151.46	100 %
GF	11606	01/02/2024	Quinn Services	\$3,688.67	\$3,688.67	100 %
GF	11619	02/06/2024	Quinn Services	\$3,862.23	\$3,862.23	100 %
GF	11644	04/02/2024	Quinn Services	\$3,747.75	\$3,747.75	100 %
GF	11657	05/07/2024	Quinn Services	\$5,054.35	\$5,054.35	100 %
GF	11675	06/04/2024	Quinn Services	\$6,040.00	\$6,040.00	100 %
				\$87,478.47		

WATER WELL

TYPE	WARRANT #	ISSUE DATE	PAYEE	EXPENSE AMOUNT	WARRANT VALUE	PERCENTAGE
GF	11568	10/03/2023	Electric Company of Omaha	\$1,688.07	\$1,688.07	100 %
GF	11580	11/07/2023	Layne Christensen Company	\$41,880.00	\$41,880.00	100 %
GF	11599	12/05/2023	Electric Company of Omaha	\$2,114.65	\$2,114.65	100 %
GF	11618	02/06/2024	402 Outdoor Creations	\$7,250.00	\$7,250.00	100 %
				\$52,932.72		
TOTAL FOR WESTMONT				\$740,088.83		

SARPY COUNTY SID NO. 23 - WESTMONT Assumptions.

2024 / 2025 BUDGET PROJECTION

2023 BE Levy	\$ 0.2100	2024 BE Levy	\$ 0.3300
2023 GE Levy	\$ 0.4000	2024 GE Levy	\$ 0.3400
2023 Final Value	\$ 77,254,821	2024 Final Value	\$ 85,825,769
2024 Prelim Value	\$ 65,789,730	2024 Final Value	\$ 85,825,769

Bond Fund Cash Balance as of 6/30/2024

Unpaid Special Assessments 6/30/2024	\$ -
Estimate of Outstanding Reimbursables	\$ -
Total	\$ 810,072

FISCAL YEAR	BOND LEVY	BOND SINKING FUND	PROPERTY TAX INCOME	INVESTMENT INCOME	2.00% PROPERTY TAX INCOME	Uncollected Special Assessments	Estimated Uncollected Reimbursables	Bond Proceeds to Bond Fund 9/19/2024	Bond Fund Cash for Meter Project	Bond Fund Cash for Street Project	Refunding & New		Aggregate Bond Debt Service	PROPERTY INFLATION	PROPERTY VALUATION
											Bond Dated 2/16/2022 (8/15)	Bond Dated 6/18/2024 (1/21/15)			

2022	0.24	0	0	0	0	0.00	0.00	1,623,950.00	0.00	0.00	106,096.25	0.00	0.00	0.00%	69,690,979
2023	0.21	810,072	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	77,254,821	
2024	0.33	316,497	62,126	4,431	0	0.00	0.00	0.00	0.00	0.00	15,918.94	0.00	0.00%	85,825,769	
2025	0.33	341,677	277,564	4,783	0	0.00	0.00	0.00	0.00	0.00	47,377.50	83,222.42	0.50%	86,255,903	
2026	0.33	369,367	278,962	4,783	0	0.00	0.00	0.00	0.00	0.00	41,777.50	84,157.50	0.50%	86,687,182	
2027	0.33	395,549	280,346	5,171	0	0.00	0.00	0.00	0.00	0.00	46,372.50	84,157.50	0.50%	87,120,618	
2028	0.33	425,555	281,748	5,538	0	0.00	0.00	0.00	0.00	0.00	45,757.50	84,157.50	0.50%	87,586,221	
2029	0.33	389,587	283,157	5,958	0	0.00	0.00	0.00	0.00	0.00	45,135.00	148,187.50	0.50%	87,984,002	
2030	0.33	359,584	284,573	5,034	0	0.00	0.00	0.00	0.00	0.00	44,505.00	148,187.50	0.50%	88,433,972	
2031	0.33	325,804	285,985	5,454	0	0.00	0.00	0.00	0.00	0.00	43,867.50	148,187.50	0.50%	88,876,142	
2032	0.33	293,738	287,425	4,561	0	0.00	0.00	0.00	0.00	0.00	43,007.50	150,762.50	0.50%	89,320,523	
2033	0.33	263,846	288,863	4,113	0	0.00	0.00	0.00	0.00	0.00	42,355.00	147,490.00	0.50%	89,767,126	
2034	0.33	235,350	290,307	3,694	0	0.00	0.00	0.00	0.00	0.00	41,475.00	147,490.00	0.50%	90,215,961	
2035	0.33	211,582	291,758	3,309	0	0.00	0.00	0.00	0.00	0.00	40,807.50	147,490.00	0.50%	90,667,041	
2036	0.33	184,873	293,217	2,862	0	0.00	0.00	0.00	0.00	0.00	40,130.00	147,490.00	0.50%	91,120,376	
2037	0.33	161,777	294,683	2,588	0	0.00	0.00	0.00	0.00	0.00	39,457.50	147,490.00	0.50%	91,575,978	
2038	0.33	137,737	296,157	2,265	0	0.00	0.00	0.00	0.00	0.00	38,785.00	147,490.00	0.50%	92,033,856	
2039	0.33	116,275	297,637	1,928	0	0.00	0.00	0.00	0.00	0.00	38,112.50	147,490.00	0.50%	92,494,027	
2040	0.33	96,831	299,126	1,656	0	0.00	0.00	0.00	0.00	0.00	37,440.00	147,490.00	0.50%	92,956,498	
2041	0.33	80,090	300,621	1,384	0	0.00	0.00	0.00	0.00	0.00	36,767.50	147,490.00	0.50%	93,421,280	
2042	0.33	62,380	302,124	1,121	0	0.00	0.00	0.00	0.00	0.00	36,095.00	147,490.00	0.50%	93,888,386	
2043	0.33	46,429	303,635	873	0	0.00	0.00	0.00	0.00	0.00	35,422.50	147,490.00	0.50%	94,357,828	
2044	0.33	31,167	305,165	650	0	0.00	0.00	0.00	0.00	0.00	34,750.00	147,490.00	0.50%	94,829,617	
2045	0.00	17,361	306,679	435	0	0.00	0.00	0.00	0.00	0.00	34,077.50	147,490.00	0.50%	95,303,766	
											2,430,643.75	3,021,739.92	1,165,396.94	6,618,782.61	

**2024-2025
STATE OF NEBRASKA
SID BUDGET FORM**

SID # 23

TO THE COUNTY BOARD AND COUNTY CLERK OF
Sarpy County

This budget is for the Period JULY 1, 2024 through JUNE 30, 2025

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

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

\$	291,811.01	Property Taxes for Non-Bonds
\$	283,228.34	Principal and Interest on Bonds
\$	575,039.35	Total Personal and Real Property Tax Required

Outstanding Registered Warrants/Bonded Indebtedness as of JULY 1, 2024

\$	2,605,000.00	Principal
\$	1,008,501.00	Interest
\$	3,613,501.00	Total Bonded Indebtedness

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

\$ 85,826,769

County Clerk's Use Only

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

See Accountant's Compilation Report

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 has been in Existence 5 Years or Less

YES, SID has been in Existence for 5 Years or Less;
Therefore, Lid and Levy Limit **DO NOT APPLY**

NO
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, 2023 through June 30, 2024?

YES NO

If YES, Please submit Interlocal Agreement Report by September 30th.

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, 2023 through June 30, 2024?

YES NO

If YES, Please submit Trade Name Report by September 30th.

Submission Information

Budget Due by 9-30-2024

Submit budget to:

1. Auditor of Public Accounts - Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO : SID 23

TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY

Name of Political Subdivision	Subdivision Type(e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
SID 23	MISC-DISTRICT	394,278	85,826,769

** Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I Dan Pittman, Sarpy County Assessor hereby certify that the valuations 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.

Dan Pittman
(signature of county assessor)

8/10/2024
(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.

Lengemann & Associates, P.C.

Certified Public Accountants

www.lengemanncpa.com

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Trustees
Sanitary and Improvement District
No. 23 of Sarpy County, Nebraska

Management is responsible for the accompanying historical financial information of the Sanitary and Improvement District No. 23 of Sarpy County, Nebraska (District) as of June 30, 2024, and for the year then ended included in the accompanying prescribed form (2024-2025 State of Nebraska Sanitary and Improvement District Budget Form), in accordance with the cash basis of accounting as required by the Nebraska Auditor of Public Accounts (APA). We did not audit or review the financial information included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy, or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial information included in the accompanying prescribed form.

Management is also responsible for the accompanying forecasted financial information of the District as of June 30, 2024, and for the years then ending included in the accompanying prescribed form (2024-2025 State of Nebraska Sanitary and Improvement District Budget Form), and the related summaries of significant assumptions, and accounting policies in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). This financial forecast is presented on the cash basis of accounting as required by the APA, which is a basis of accounting other than accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the financial forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this financial forecast.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a financial forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecasts, they might influence the user's conclusions about the District's cash position, cash receipts, and cash disbursements for the forecast periods. Accordingly, the forecasts are not designed for those who are not informed about such matters.

The forecasted and historical information included in the accompanying prescribed form is presented in accordance with the requirements of the APA and is not intended to be a complete presentation of the

District's assets and liabilities in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the District's management and the APA and is not intended to be and should not be used by anyone other than these specified parties.

LENGEMANN & ASSOCIATES, P.C.

Lengemann & Associates, P. C.

Omaha, Nebraska

August 20, 2024

SID # 23 in Saryp County

Line No.	TOTAL ALL FUNDS	Actual 2022 - 2023 (Column 1)	Actual 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ 5,035.77	\$ 1,015.50
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 9,708.93	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 539,297.57	\$ 715,393.11	\$ 1,116,609.98
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 549,006.50	\$ 720,428.88	\$ 1,117,625.48
7	Federal Receipts	\$ 378,821.60	\$ 407,824.70	\$ 563,764.07
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: State Aid	\$ 802.49	\$ 933.34	\$ 850.00
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 24,438.98	\$ 30,100.00	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ 22,536.00	\$ 26,118.63	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ -	\$ -	\$ -
15	Transfers In Of Surplus Fees	\$ 217,675.62	\$ 862,923.87	\$ 1,968,350.00
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 1,193,281.19	\$ 2,048,329.42	\$ 3,650,589.55
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 429,887.00	\$ 556,425.48	\$ 625,350.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 245,364.71	\$ 2,250,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 42,965.31	\$ 127,638.75	\$ 159,081.00
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	\$ -	\$ 1,275.00	\$ -
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)	\$ 472,852.31	\$ 930,703.94	\$ 3,034,431.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 720,428.88	\$ 1,117,625.48	\$ 616,158.55
31	Cash Reserve Percentage			79%

PROPERTY TAX RECAP

Tax from Line 6	\$ 563,764.07
County Treasurer's Commission at 2% of Line 6	\$ 11,275.28
Total Property Tax Requirement	\$ 575,039.35

*See Accountant's Compilation Report

SID # 23 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	\$ 291,811.01
Bond Fund	\$ 283,228.34
_____ Fund	***
Total Tax Request	** \$ 575,039.35

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).
 *** If levying taxes in a Fund besides the General or Bond Fund, must provide statutory authority for that levy
 Statute citation: _____

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Bond Fund	\$ 341,615.40
_____	_____
_____	_____
Total Special Reserve Funds	\$ 341,615.40
Total Cash Reserve	\$ 616,158.55
Remaining Cash Reserve	\$ 274,543.15
Remaining Cash Reserve %	35%

*See Accountant's Compilation Report

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

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME Mark Johnson, Attorney for District
 ADDRESS Fullenkamp, Jobeun, Johnson & Beller LLP
 CITY & ZIP CODE 11440 W Center Road
 TELEPHONE Omaha, NE 68144
 WEBSITE (402) 334-0700

BOARD CHAIRPERSON

NAME Jeannine Glesmann

TITLE /FIRM NAME Chairperson

TELEPHONE (402) 334-0700

EMAIL ADDRESS _____

CLERK/TREASURER/SUPERINTENDENT/OTHER

Mark Johnson, Attorney for District

Fullenkamp, Jobeun, Johnson & Beller LLP

(402) 334-0700

Beth@Fjblaw.com

PREPARER

John Winter

Lengemann & Associates, P.C.

(402) 592-1236

thefirm@lengemanncpa.com

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

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

NOTE:

If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

SID # 23 in Sarpy County
2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	575,039.35
Motor Vehicle Pro-Rate	(2) \$	850.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (10))	\$	-
LESS: Amount Spent During 2023-2024	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	\$	-
Amount to be included as Restricted Funds (Cannot be a Negative Number)	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-
TOTAL RESTRICTED FUNDS (A)	(9) \$	575,889.35

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	\$	-
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	(11) \$	-
Bonded Indebtedness	(12) \$	-
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(13) \$	283,228.34
Interlocal Agreements/Joint Public Agency Agreements	(14)	-
Judgments	(15) \$	-
Refund of Property Taxes to Taxpayers	(16)	-
Repairs to Infrastructure Damaged by a Natural Disaster	(17)	-
	(18)	-
TOTAL LID EXCEPTIONS (B)	(19) \$	283,228.34

TOTAL RESTRICTED FUNDS	\$	292,661.01
For Lid Computation (To Line 9 of the Lid Computation Form)		
<i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>		

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

SID # 23 in Sarpy County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form

325,243.91

Option 1 - (1)

OPTION 2

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

Line (1) of Prior Year Lid Computation Form

Allowable Percent Increase **Less** Vote Taken From Prior Year Lid Computation Form Line (6) - Line (5)

Option 2 - (A)

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)

Option 2 - (B)

Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C)

Option 2 - (C)

Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%)

2.50 %

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%

(2)

$$\frac{394,278.00}{2024 \text{ Growth per Assessor}} \div \frac{77,264,821.00}{2023 \text{ Valuation}} = \frac{0.51}{\text{Multiply times 100 To get \%}} \%$$

(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

1.00 %

$$\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

(4)

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE

%

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting
TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)

(5)

3.50 %

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)

(6)

11,383.54

Total Restricted Funds Authority = Line (1) + Line (7)

(7)

336,627.45

Less: Restricted Funds from Lid Supporting Schedule

(8)

292,661.01

Total Unused Restricted Funds Authority = Line (8) - Line (9)

(9)

43,966.44

(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.

SID # 23 in Sarpy County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
-NONE-	

Total - Must agree to Line 10 on Lid Support Page 4

\$ -

Levy Limit Form
Sanitary and Improvement Districts

SID # 23 in Sarpy County

Total Personal and Real Property Tax Request		\$ 575,039.35
Less Personal and Real Property Tax Request for:		(1)
Judgments (not paid by liability insurance coverage)	(_____) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	(_____) (B)	
Bonded Indebtedness	(\$ 283,228.34) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(\$ 283,228.34) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ 291,811.01 (3)
Valuation (Per the County Assessor)		\$ 85,826,769.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		0.340000 (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 # 23

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 _____ 2024, 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.

2022-2023 Actual Disbursements & Transfers	\$ 472,852.31
2023-2024 Actual Disbursements & Transfers	\$ 930,703.94
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 3,034,431.00
2024-2025 Necessary Cash Reserve	\$ 616,158.55
2024-2025 Total Resources Available	\$ 3,650,589.55
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 575,039.35
Unused Budget Authority Created For Next Year	\$ 43,966.44

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 291,811.01
Personal and Real Property Tax Required for Bonds	\$ 283,228.34

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the _____ day of _____ 2024, at _____ o'clock _____, at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	846,714.00	3,034,431.00	258%
Property Tax Request	\$ 471,315.41	\$ 575,039.35	22%
Valuation	77,264,821	85,826,769	11%
Tax Rate	0.610000	0.670000	10%
Tax Rate if Prior Tax Request was at Current Valuation	0.549147		

*See Accountant's Compilation Report

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of SID # 23 passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of SID # 23 resolves that:

1. The 2024-2025 property tax request be set at:

General Fund: \$ 291,811.01

Bond Fund: \$ 283,228.34

2. The total assessed value of property differs from last year's total assessed value by 11.08 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.549147 per \$100 of assessed value.

4. SID # 23 proposes to adopt a property tax request that will cause its tax rate to be 0.67 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of SID # 23 will increase (or decrease) last year's budget by 258.38 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

SID #23

Sarpy County

SUBDIVISION NAME

COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Sarpy County	To completion in a timely manner	Repairs of existing wastewater lines	
Sarpy County	To 7/1/2024	Outdoor warning siren system improvements	\$ -
			\$ -
From Page 2			\$ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

SID #23

Sarpy County

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

-NONE-

SID WORKSHEET

Line No.	2024-2025 ADOPTED BUDGET	General Fund	Bond Fund	Fund	Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 1,015.50	\$ -			\$ 1,015.50
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 306,538.42	\$ 810,071.56			\$ 1,116,609.98
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 307,553.92	\$ 810,071.56			\$ 1,117,625.48
6	Personal and Real Property Taxes	\$ 286,089.23	\$ 277,674.84			\$ 563,764.07
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)	\$ 550.00	\$ 300.00			\$ 850.00
9	State Receipts: State Aid (To Lid 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 Lid Supporting Schedule)	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 218,200.00	\$ 1,750,150.00			\$ 1,968,350.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule)	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 to 14)	\$ 812,393.15	\$ 2,838,196.40			\$ 3,650,589.55
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 537,850.00	\$ 87,500.00			\$ 625,350.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 2,250,000.00			\$ 2,250,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 159,081.00			\$ 159,081.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ -	\$ -			\$ -
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 537,850.00	\$ 2,496,581.00			\$ 3,034,431.00
30	Cash Reserve (Line 17 - Line 29)	\$ 274,543.15	\$ 341,615.40			\$ 616,158.55
PROPERTY TAX RECAP						
Tax from Line 6		\$ 286,089.23	\$ 277,674.84			\$ 563,764.07
County Treasurer's Commission at 2 % of Line 6		\$ 5,721.78	\$ 5,553.50			\$ 11,275.28
Total Property Tax Requirement (To LC-3 Supporting Schedule)		\$ 291,811.01	\$ 283,228.34			\$ 575,039.35

*See Accountant's Compilation Report

SID FORM WORKSHEET

2023-2024 ACTUAL		General Fund	Bond Fund	Fund	Fund	TOTAL FOR ALL FUNDS
Line No.						
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 5,035.77	\$ -			\$ 5,035.77
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 319,533.91	\$ 395,859.20			\$ 715,393.11
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 324,569.68	\$ 395,859.20	\$ -	\$ -	\$ 720,428.88
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 262,069.21	\$ 145,755.49			\$ 407,824.70
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 601.91	\$ 331.43			\$ 933.34
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 19,613.31	\$ 10,486.69			\$ 30,100.00
11	State Receipts: Property Tax Credit	\$ 17,126.96	\$ 8,991.67			\$ 26,118.63
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 212,771.08	\$ 650,152.79			\$ 862,923.87
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 836,752.15	\$ 1,211,577.27	\$ -	\$ -	\$ 2,048,329.42
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 507,952.20	\$ 48,473.28			\$ 556,425.48
20	Capital Improvements (Real Property/Improvements)	\$ 19,971.03	\$ 225,393.68			\$ 245,364.71
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 127,638.75			\$ 127,638.75
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	\$ 1,275.00	\$ -			\$ 1,275.00
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 529,198.23	\$ 401,505.71	\$ -	\$ -	\$ 930,703.94
30	Balance Forward (Line 17 - Line 29)	\$ 307,553.92	\$ 810,071.56	\$ -	\$ -	\$ 1,117,625.48

*See Accountant's Compilation Report

SID WORKSHEET

2022-2023 ACTUAL		General Fund	Bond Fund	Fund	Fund	TOTAL FOR ALL FUNDS
Line No.	Description					
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ 9,708.93	\$ -			\$ 9,708.93
4	County Treasurer's Balance	\$ 246,330.42	\$ 292,967.15			\$ 539,297.57
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 256,039.35	\$ 292,967.15	\$ -	\$ -	\$ 549,006.50
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 236,768.38	\$ 142,053.22			\$ 378,821.60
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 445.60	\$ 356.89			\$ 802.49
9	State Receipts: State Aid	\$ -	\$ -			\$ -
10	State Receipts: Other	\$ 15,274.38	\$ 9,164.60			\$ 24,438.98
11	State Receipts: Property Tax Credit	\$ 14,140.96	\$ 8,395.04			\$ 22,536.00
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 217,452.90	\$ 222.72			\$ 217,675.62
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 740,121.57	\$ 453,159.62	\$ -	\$ -	\$ 1,193,281.19
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 415,551.89	\$ 14,335.11			\$ 429,887.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 42,965.31			\$ 42,965.31
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ -	\$ -			\$ -
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 415,551.89	\$ 57,300.42	\$ -	\$ -	\$ 472,852.31
30	Balance Forward (Line 17 - Line 29)	\$ 324,569.68	\$ 395,859.20	\$ -	\$ -	\$ 720,428.88

*See Accountant's Compilation Report

Sanitary and Improvement District # 23

ENTER THESE COLUMNS

Tax Year 2024 Growth As Certified

394,278

Add'l 1% Growth Vote: # Board Members # Voted For

5

5

From:

Total 2024-2025 Restricted Funds from Line (8) of last year's (2023-2024) LC-3 Form

325,243.91

Board Chairperson

Name of Board Chair
Mailing Address
City & Zip
Telephone #
E-mail Address

Jeannine Glesmann
Fullenkamp, Jobeun, Johnson & Beller LLP
Omaha, NE 68144
(402) 334-0700

Preparer

Name & Title
Firm Name
Telephone #
E-mail Address

John Winter
Lengemann & Associates, P.C
(402) 592-1236
thefirm@lengemanncpa.com

Other Contact

Name & Title
Firm Name
Mailing Address
City & Zip
Telephone #
E-mail Address

Mark Johnson, Attorney for District
Fullenkamp, Jobeun, Johnson & Beller LLP
11440 W Center Road
Omaha, NE 68144
(402) 334-0700
Beth@FjbLaw.com

Interlocal Agreement Mark on cover page

Inerlocal Example (If Needed)

ABC County, 123 City	7/1/16 to indefinite	911 Dispatching Services	\$ 25,000.00
----------------------	----------------------	--------------------------	--------------

Complete on Interlocal Page if Required - Otherwise NONE

Normal Operating Disbursements
Capital Improvements
Bonds/Warrants/Interest
Transfers
Total Disbursements & Transfers

Budgeted 2023-2024
467,800
250,000
128,914
846,714

Sanitary And Improvement District # 23
2024-2025 GENERAL FUND BUDGET DETAIL

Line No.	GENERAL FUND	ACTUAL 2022-2023	ACTUAL/ESTIMATE 2023-2024	BUDGET 2024-2025
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance			
3	Investments		5,035.770	1,015.500
4	County Treasurer's Balance	9,708.930		
5	Subtotal of Beginning Balances (Lines 2 to 4)	246,330.420	319,533.910	306,538.420
6	Personal and Real Property Taxes (See Preparation Guidelines)	288,089.360	324,569.680	307,553.920
7	Federal Receipts	236,768.380	262,069.210	286,089.230
8	State Receipts: Motor Vehicle Pro-Rate			
9	State Receipts: State Aid	445.600	601.910	550.000
10	State Receipts: Other - HOMESTEAD EXEMPTION			
	State Receipts: Property Tax Credit	15,274.380	19,613.310	
11	Local Receipts: In Lieu of Tax	14,140.960	17,126.960	
	<i>SPECIAL ASSESSMENT PRINCIPAL & INTEREST</i>			
	<i>INTEREST ON TAXES</i>			
	<i>INTEREST ON INVESTMENTS</i>	371.210	262.240	200.000
	<i>EXCESS WARRANTS ISSUED OVER REDEEMED</i>			
	<i>MISCELLANEOUS</i>	1,275.000		
	<i>UTILITY CONNECTION FEES</i>			
		215,808.690	212,508.840	218,000.000
12	Local Receipts: Other			
13	Transfers In Of Surplus Fees	217,452.900	212,771.080	218,200.000
14	Transfers In Other Than Surplus Fees			
15	Total Resources Available (Lines 5 to 14)			
16	Disbursements & Transfers:	740,121.670	836,762.350	812,393.150
	<i>INSURANCE</i>			
	<i>BOARD FEES</i>	11,333.000	13,276.000	15,000.000
	<i>TREASURERS' FEES</i>	600.000	645.000	650.000
	<i>CLERK FEES</i>	4,742.800	5,230.160	
	<i>LEGAL & ACCOUNTING FEES</i>	1,200.000	1,200.000	1,200.000
	<i>MAINTENANCE & REPAIRS</i>	36,728.860	28,345.180	30,000.000
	<i>STREET LIGHTING</i>	63,510.510	82,065.250	100,000.000
	<i>PAYING/FISCAL AGENT FEES</i>	18,064.260	18,976.760	20,000.000
	<i>MISCELLANEOUS</i>	1,275.000	825.000	1,500.000
	<i>ENGINEERING FEES</i>	778.470	2,123.080	1,500.000
	<i>SALES TAX</i>	14,112.100	18,879.500	20,000.000
	<i>TRASH REMOVAL</i>	15,071.110	3,339.220	5,000.000
	<i>UTILITIES</i>			
	<i>SEWER CONNECTION FEES</i>	11,090.830	13,621.760	15,000.000
	<i>WATER MAINTENANCE FEES</i>	134,739.580	134,267.530	140,000.000
	<i>ACCOUNTING - WATER</i>	71,531.930	149,069.690	150,000.000
		30,773.440	36,088.070	38,000.000
17	Operating Expenses			
	<i>PURCHASE OF REAL PROPERTY</i>	415,651.890	507,982.200	537,850.000
	<i>IMPROVEMENTS ON REAL PROPERTY</i>		19,971.030	
18	Capital Improvements (Real Property/Improvements)			
19	Other Capital Outlay (Equipment, Vehicles, Etc.)		19,971.030	
	<i>BOND PRINCIPAL</i>			
	<i>BOND INTEREST</i>			
	<i>EARLY BOND REDEMPTION</i>			
20	Debt Service: Bond Principal & Interest Payments			
21	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)			
22	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)			
	<i>EXCESS WARRANTS REDEEMED OVER ISSUED</i>			
	<i>INTEREST ON REGISTERED WARRANTS</i>		1,275.000	
23	Debt Service: Other			
24	Judgments		1,275.000	
25	Transfers Out of Surplus Fees			
26	Transfers Out Other Than Surplus Fees			
27	Total Disbursements & Transfers (Lines 17 to 26)			
28	Cash Reserve (Line 16 - Line 27)	415,651.880	526,198.230	537,850.000
		324,569.680	307,553.920	274,643.150
	PERSONAL & REAL PROPERTY TAXES			288,089.230
	COMPUTE COUNTY TREASURER'S COMMISSION AT 2% OF PREVIOUS LINE			5,721.780
	TOTAL PERSONAL & REAL PROPERTY TAX REQUIREMENT			291,811,010
	REQUESTED RATE			0.34000

*See Accountant's Compilation Report

Sanitary And Improvement District # 23
2024-2025 BOND FUND BUDGET DETAIL

Line No.	BOND FUND	ACTUAL 2022-2023	ACTUAL/ESTIMATE 2023-2024	BUDGET 2024-2025
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance			
3	Investments			
4	County Treasurer's Balance			
5	Subtotal of Beginning Balances (Lines 2 to 4)	292,967.150	395,859.200	810,071.560
6	Personal and Real Property Taxes (See Preparation Guidelines)	292,967.150	395,859.200	810,071.560
7	Federal Receipts	142,053.220	145,755.490	277,674.840
8	State Receipts: Motor Vehicle Pro-Rate			
9	State Receipts: State Aid	356.890	331.430	300.000
10	State Receipts: Other - HOMESTEAD EXEMPTION			
	State Receipts: Property Tax Credit	9,164.600	10,486.690	
11	Local Receipts: In Lieu of Tax	8,395.040	8,991.670	
	SPECIAL ASSESSMENT PRINCIPAL & INTEREST			
	INTEREST ON TAXES			
	INTEREST ON INVESTMENTS	222.720	152.790	150.000
	EXCESS WARRANTS ISSUED OVER REDEEMED			
	MISCELLANEOUS			
	UTILITY CONNECTION FEES			
	SALE OF BONDS			
12	Local Receipts: Other		650,000.000	1,750,000.000
13	Transfers In Of Surplus Fees	222.720	650,152.790	1,750,150.000
14	Transfers In Other Than Surplus Fees			
15	Total Resources Available (Lines 5 to 14)			
16	Disbursements & Transfers:	453,159.620	1,211,757.270	2,839,196.400
	BOND COSTS			
	TREASURERS' FEES	2,190.770	45,550.000	87,500.000
	LEGAL & ACCOUNTING FEES	2,845.520	2,923.280	
	MAINTENANCE & REPAIRS			
	STREET LIGHTING			
	PAYING/FISCAL AGENT FEES			
	MISCELLANEOUS	9,160.420		
	ENGINEERING FEES	138.400		
	SEWER CONNECT FEES			
17	Operating Expenses			
	PURCHASE OF REAL PROPERTY	14,335.110	48,473.280	87,500.000
	IMPROVEMENTS ON REAL PROPERTY			
18	Capital Improvements (Real Property/Improvements)		225,393.680	2,250,000.000
19	Other Capital Outlay (Equipment, Vehicles, Etc.)		225,393.680	2,250,000.000
	BOND PRINCIPAL			
	BOND INTEREST		85,000.000	85,000.000
	CALLED BONDS	42,965.310	42,638.750	74,081.000
20	Debt Service: Bond Principal & Interest Payments			
21	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)	42,965.310	127,638.750	159,081.000
22	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)			
	EXCESS WARRANTS REDEEMED OVER ISSUED			
	INTEREST ON REGISTERED WARRANTS			
23	Debt Service: Other			
24	Judgments			
25	Transfers Out of Surplus Fees			
26	Transfers Out Other Than Surplus Fees			
27	Total Disbursements & Transfers (Lines 17 to 26)			
28	Cash Reserve (Line 15 - Line 27)	57,300.420	401,505.710	2,498,581.000
		395,859.200	810,071.560	3,416,754.400
	PERSONAL & REAL PROPERTY TAXES			
	COMPUTE COUNTY TREASURER'S COMMISSION AT 2% OF PREVIOUS LINE			277,674.840
	TOTAL PERSONAL & REAL PROPERTY TAX REQUIREMENT			6,553,500.000
				283,228.340

Total Capital Expenditures
2,250,000.000

REQUESTED RATE

0.33000

TOTAL DISTRICT LEVY

67.000

Vehicle pro rate and Tax Levy \$ 283,528.34

Sanitary and Improvement District # 23
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

NATURE OF PRESENTATION:

Description of presentation -

Forecasted receipts and disbursements for the District.

Purpose of presentation -

Comply with the Nebraska Budget Act pertaining to setting a property tax rate and budgeted expenditures.

SIGNIFICANT ASSUMPTIONS

- 1) Revenues will be consistent with prior year. Real estate tax collections will have a direct relationship to valuations provided by the county. We have used guidance from the Board and legal counsel to establish the preliminary tax levy to be used for discussion purposes by the Board and final vote for approval .
- 2) Disbursements will be similar to prior year, with any exceptions being major repair items or capital asset acquisitions.
- 3) The certified taxable value provided by Sarpy County Assessor is \$85,826,769
- 4) The tax levy will be 67 cents per \$100 of valuation
- 5) Capital improvements of \$2,250,000 are forecasted
- 6) Revenue from new bonds of \$1,750,000 is forecasted

Sanitary and Improvement District # 23
Cause of OPERATING BUDGET Change on Combo Hearing

	Budgeted		\$ Change	% Change
	2023-2024	2024-2025		
Normal Operating Disbursements	467,800	625,350	157,550	18.6%
Capital Improvements	250,000	2,250,000	2,000,000	236.2%
Bonds/Warrants/Interest	128,914	159,081	30,167	3.6%
Transfers	-	-	-	0.0%
Total Disbursements & Transfers	846,714	3,034,431	2,187,717	258.4%
	846,714	3,034,431		

*See Accountant's Compilation Report

MEMORANDUM OF UNDERSTANDING SID TENNIS COURTS

This Memorandum of Understanding ("MOU") is entered into by and between Springfield-Platteview Community Schools ("School"), legally known as Sarpy County School District 77-0046, and Sanitary and Improvement District No. 23 of Sarpy County, Nebraska ("SID"). It is mutually agreed that this is a legally binding document to the fullest extent allowed by law.

WHEREAS, the Parties are political subdivisions of the State of Nebraska;

WHEREAS, the SID is the owner of certain tennis courts found in "Apollo Park", which is located within the boundaries of the SID; and

WHEREAS, the Parties desire to make the most efficient use of their taxing authority and other powers to enable them to cooperate with each other as further agreed on the basis of mutual advantage to provide goods, services, and facilities in a manner and pursuant to forms of governmental organization that will accord the best results in terms of geographic, economic, population, and other factors that will influence the needs and development of the Parties;

WHEREAS, the Parties have taken, or will take, action authorizing each party to approve and enter into this MOU;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, it is agreed by the parties as follows:

1. Recitals. The foregoing recitals are hereby incorporated into and made a part of this MOU.

2. Purpose. The purpose of this MOU is to share certain real property and its improvements owned by the SID for recreational purposes, primarily tennis (hereinafter "Facility"). The real property is legally described in **Exhibit A** which is attached hereto and incorporated herein by this reference.

3. Term. This MOU shall be for a one-year term commencing on September 3, 2024, and continuing through August 31, 2024, unless terminated by the Parties as provided herein.

4. School Representative. Following is the School representative who is authorized to act on the School's behalf with respect to this MOU:

Name: Ryan Saunders
Title: Superintendent
Phone: 402-592-1300
Email: ryan.saunders@spcsne.org

5. SID Representative. Following is the SID representative who is authorized to act on the SID's behalf with respect to this MOU:

Name: Mark Johnson
Title: Attorney for SID 23
Phone: 402-334-0700
Email: mjohnson@fjjblaw.com

6. Payment Terms/Payment Schedule. The School and the SID agree that there is no cost to use the Facility.

7. Control and Supervision. During their respective use of the Facility, the Parties shall exercise that degree of control and supervision as is necessary for the effective management and use of the Facility. Such control and supervision will include the enforcement of any rules and regulations adopted by the SID for the safety of persons engaged in use of the Facility.

8. Operations and Use. The SID shall have the right and responsibility for the control of the use of the Facility provided, however, that the School shall have priority use of the Facility for its tennis activities and functions, which shall be limited to practices and which shall generally occur between the hours of 6:30 a.m. and 8:30 p.m., Monday through Saturday. The Parties' representatives shall be responsible for meeting and coordinating schedules. For the sake of clarity, the Parties agree that the School shall not be permitted to use the Facility to held games, matches, or tournaments.

9. Use of Facility by Other Persons or Organizations. The SID may allow other individuals, entities, or organizations not subject to this MOU to use the Facility, provided that the use by others does not interfere with the rights granted to the School in this MOU.

10. General Care. The SID will be responsible for the general maintenance and care of the Facility. "General maintenance and care of the

Facility" means providing maintenance and care that would typically be provided by a political subdivision in similar circumstances and that is not otherwise identified by the terms of this MOU. The School shall be responsible for inspecting the Facility prior to each use to ensure that the playing surfaces and all other aspects of the Facility are safe and suitable for their intended use. Any deficiencies shall be communicated by the School to the SID as soon as possible.

11. Facility Improvements and Maintenance. The SID may make such alterations, improvements, and repairs to the Facility as they desire, provided that they do not interfere with the School's use of the Facility.

12. Intentionally Deleted.

13. Damage or Destruction. The Parties agree that in the event of the damage or destruction of the Facility, it shall be restored to the same use to the extent possible with insurance proceeds. No party shall be obligated to restore the Facility beyond what can be provided with insurance proceeds. In the event that insurance proceeds are insufficient to repair or replace the Facility, this MOU shall terminate.

14. Nondiscrimination. The Parties shall not discriminate against any employee or applicant who is to be employed for performance of this MOU with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his race, color, religion, sex, disability, or national origin.

15. Employment Eligibility Verification. The Parties shall use a federal immigration verification system to determine the work eligibility status of employees hired on or after October 1, 2009 and who are physically performing services within the State of Nebraska. If a party employs or contracts with any subcontractor in connection with this MOU, the contracting party shall include a provision in the contract requiring the subcontractor to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.

16. Termination. The Parties may terminate this MOU prior to its scheduled termination date only if both of the Parties' governing boards take official action to do the same. Termination shall not relieve a Party of any obligation for its share of any outstanding indebtedness or expense incurred under this MOU.

17. Default. A Party shall be in default under this MOU if it breaches, defaults on or otherwise fails to perform or satisfy any MOU, obligation, term, covenant, condition or provision set forth herein or arising hereunder, and such breach, default or failure to perform continues for a period of thirty (30) days after the Party receives written notice of such breach or failure to perform from the other Party; or, if such breach cannot reasonably be cured within such 30-day period, and the breaching party fails to commence to cure such breach within such thirty (30) days after notice from the non-breaching Party or fails to proceed diligently to cure such breach within a reasonable time thereafter. Upon default by a Party, the remaining Parties may pursue any remedy provided by law.

18. Insurance. Each Party shall obtain and maintain liability insurance coverage for any personal injuries to any person or person on or about the Facility during the terms of this MOU in the amounts of \$1,000,000 for one accident and \$5,000,000 in the aggregate. The School's liability policy shall name the SID as an additional insured. Each Party shall furnish a certificate of insurance to the undersigned representatives of every other Party upon request. The parties shall otherwise obtain and pay for such other insurance it deems necessary and appropriate or as otherwise required by law.

19. Indemnification. To the extent permitted by applicable law, but without waiving any rights under any applicable state governmental immunity act, the Parties hereto agree to defend, indemnify, and hold harmless one another from any and all liabilities, claims, expenses, losses or damages, including attorneys' fees, which may arise in connection with the purposes herein specified and which are caused, in whole or in part, by the negligent act or omission of either party.

20. Authority to Execute MOU. The individuals signing below represent and warrant that they are duly authorized to execute and deliver this MOU on behalf of their entity and that this MOU is binding upon their entity in accordance with its terms.

21. Notice. Each Party giving any Notice ("Notice") under this MOU must give written Notice by personal delivery, registered or certified Mail (in each case, return receipt requested and postage prepaid), or electronic mail (to the School's Superintendent and SID's representative) Notice shall be sent to the following addressees:

School: Springfield-Platteview Community Schools

Attn: Superintendent
765 Main Street
Springfield, NE 68059

SID: SID 23
Mark B. Johnson
11440 West Center Road, Suite C
Omaha, NE 68144
Phone: 402-334-0700
Email: mjohnson@fjjblaw.com

Notice is effective only if the party giving the Notice has complied with this section.

22. Reservation of Rights. Each Party reserves the right to enforce its own rights, obligations, or benefits of this MOU.

23. Amendments and Modifications. The Parties may amend or modify this MOU only by a signed, written unanimous document that identifies itself as an amendment or modification to this MOU. No other alterations in the terms of this MOU shall be valid or binding.

24. Severability. If any provision of this MOU is determined to be unenforceable, the remaining provisions of this MOU remain in full force, if the essential terms and conditions of this MOU for each party remain enforceable.

25. Counterparts. The Parties may execute this MOU in multiple counterparts, each of which constitutes an original, and all of which, collectively, constitute only one MOU. The signatures of all of the Parties need not appear on the same counterpart, and delivery of an executed counterpart signature page by facsimile or other electronic means is as effective as executing and delivering this MOU in the presence of the other Parties to this MOU. This MOU is effective upon delivery of one executed counterpart from each party to the other party. In proving this MOU, a party must produce or account only for the executed counterpart of the party to be charged.

26. Assignment. The Parties shall not assign or otherwise dispose of this MOU or any duty, right, or responsibility contemplated in this MOU to any other person or entity without the previous written consent of the other Parties.

27. Entire MOU. The MOU is the complete and exclusive expression of the Parties' MOU on the matters contained in this MOU. All prior and contemporaneous negotiations and MOUs between the Parties on the matters contained in this MOU are expressly merged into and superseded by this MOU.

SCHOOL DISTRICT

By: _____

Name: _____

Title: _____

Date: _____

SID

By: _____

Name: Jeannine Glesmann

Title: Chairperson

Date: September 3, 2024

Exhibit A

The SID is the owner of the following described real property:

[INSERT SITE MAP IF AVAILABLE]



Thompson, Dreessen & Dorner, Inc.
 Consulting Engineers & Land Surveyors

INVOICE

Please remit to:
 TD2 Nebraska Office
 10836 Old Mill Road; Omaha, NE 68154
 Office: 402/330-8860 Fax: 402/330-5866

TD2 South Dakota Office
 5000 S. Minnesota Ave., Unit 312; Sioux Falls, SD 57108
 Office: 605/951-0886

SID #23 (WESTMONT)
 MR. MARK JOHNSON
 FULLENKAMP JOBEUN JOHNSON & BELLER LLP
 11440 WEST CENTER ROAD, SUITE C
 OMAHA, NE 68144

Invoice number 164834
 Date 08/05/2024
 Project 1690-101 SID #23 (WESTMONT)
 MISCELLANEOUS SERVICES, 2011-
 CURRENT

Professional Services from June 17, 2024 through July 28, 2024

See other side for detail

Description	Current Billed
Construction Staking	0.00
Civil Engineering Services	2,941.00
<i>Prepare for and attend SID meeting, waterline locate, pavement repairs.</i>	
Total	2,941.00

Invoice total 2,941.00

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
164213	06/27/2024	803.50		803.50			
164834	08/05/2024	2,941.00	2,941.00				
	Total	3,744.50	2,941.00	803.50	0.00	0.00	0.00

Terms Net 30 Days. A Finance Charge of 1 1/2% Per Month (18% per Annum) Will Be Charged on Past Due Accounts. Also Liable for all Legal and Collection Fees. Invoices not paid within 90 days of the invoice date will be subject to possible lien filings.



Thompson, Dreessen & Dorner, Inc.
 Consulting Engineers & Land Surveyors

INVOICE

Please remit to:
 TD2 Nebraska Office
 10836 Old Mill Road; Omaha, NE 68154
 Office: 402/330-8860 Fax: 402/330-5866

TD2 South Dakota Office
 5000 S. Minnesota Ave., Unit 312; Sioux Falls, SD 57108
 Office: 605/951-0886

SID #23 (WESTMONT)
 MR. MARK JOHNSON
 FULLENKAMP JOBEUN JOHNSON & BELLER LLP
 11440 WEST CENTER ROAD, SUITE C
 OMAHA, NE 68144

Invoice number 165296
 Date 08/29/2024
 Project 1690-101 SID #23 (WESTMONT)
 MISCELLANEOUS SERVICES, 2011-
 CURRENT

Professional Services from July 29, 2024 through August 28, 2024

See other side for detail

Description	Current Billed
Construction Staking	0.00
Civil Engineering Services	1,887.80
<i>Prepare for and attend SID meeting, waterline locate, project management.</i>	
Total	1,887.80

Invoice total 1,887.80

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
164834	08/05/2024	2,941.00	2,941.00				
165296	08/29/2024	1,887.80	1,887.80				
	Total	4,828.80	4,828.80	0.00	0.00	0.00	0.00

Terms Net 30 Days. A Finance Charge of 1 1/2% Per Month (18% per Annum) Will Be Charged on Past Due Accounts. Also Liable for all Legal and Collection Fees. Invoices not paid within 90 days of the invoice date will be subject to possible lien filings.



A Division of Ortleb Enterprises LLC.
 PO Box 460727 * Papillion, NE 68046-0727
 V:402.331.3669 F:402.972.8409
 www.AmeriLawn.com * info@AmeriLawn.com

Invoice

Date	Invoice #
8/7/2024	LWN24-16759

We need your E-mail Address for contact and billing purposes.

Please print : _____

Bill To
WESTMONT SID 23 11802 Westmont Dr. Omaha, NE 68138

Amount Enclosed

Return top portion with your payment

P.O. No.	Terms	Due Date
	Net 30	8/22/2024

Serviced	Property N...	Item	Description	Qty	U/M	Rate	Amount
8/7/2024		Mow & Trim	Commercial Mow & Trim All (Weekly) WESTMONT SID Start Time : 8/7/2024 12:14:13 PM	1	ea	610.00	610.00
8/7/2024		Litter & Weed Cont...	Litter & Weed Control (Weekly) WESTMONT SID Start Time : 8/7/2024 3:22:00 PM	1	ea	65.00	65.00
						0.00%	0.00
Total							\$675.00

Payments/Credits	\$0.00
Balance Due	\$675.00

\$5.00 Late Fee will be assessed after due date. Finance Charges will be assessed after 30 days of Invoice date. The annual rate is 18% (1.5% monthly)



A Division of Ortleb Enterprises LLC.
 PO Box 460727 * Papillion, NE 68046-0727
 V:402.331.3669 F:402.972.8409
 www.AmeriLawn.com * info@AmeriLawn.com

Invoice

Date	Invoice #
8/14/2024	LWN24-16923

We need your E-mail Address for contact and billing purposes.

Please print : _____

Bill To
WESTMONT SID 23 11802 Westmont Dr. Omaha, NE 68138

Amount Enclosed

Return top portion with your payment

P.O. No.	Terms	Due Date
	Net 30	8/29/2024

Serviced	Property N...	Item	Description	Qty	U/M	Rate	Amount
8/14/2024		Mow & Trim	Commercial Mow & Trim All (Weekly) WESTMONT SID Start Time : 8/14/2024 9:16:40 AM	1	ea	610.00	610.00
8/14/2024		Litter & Weed Cont...	Litter & Weed Control (Weekly) WESTMONT SID Start Time : 8/14/2024 11:55:50 AM	1	ea	65.00	65.00
						0.00%	0.00
Total							\$675.00

\$5.00 Late Fee will be assessed after due date. Finance Charges will be assessed after 30 days of Invoice date. The annual rate is 18% (1.5% monthly)

Payments/Credits	\$0.00
Balance Due	\$675.00



A Division of Ortleb Enterprises LLC.
 PO Box 460727 * Papillion, NE 68046-0727
 V:402.331.3669 F:402.972.8409
 www.AmeriLawn.com * info@AmeriLawn.com

Invoice

Date	Invoice #
8/21/2024	LWN24-17087

We need your E-mail Address for contact and billing purposes.

Please print : _____

Bill To
WESTMONT SID 23 11802 Westmont Dr. Omaha, NE 68138

Amount Enclosed

Return top portion with your payment

P.O. No.	Terms	Due Date
	Net 30	9/5/2024

Serviced	Property N...	Item	Description	Qty	U/M	Rate	Amount
8/21/2024		Mow & Trim	Commercial Mow & Trim All (Weekly) WESTMONT SID Start Time : 8/21/2024 7:27:34 AM	1	ea	610.00	610.00
8/21/2024		Litter & Weed Cont...	Litter & Weed Control (Weekly) WESTMONT SID Start Time : 8/21/2024 10:30:20 AM	1	ea	65.00	65.00
						0.00%	0.00
Total							\$675.00

Payments/Credits	\$0.00
Balance Due	\$675.00

\$5.00 Late Fee will be assessed after due date. Finance Charges will be assessed after 30 days of Invoice date. The annual rate is 18% (1.5% monthly)



A Division of Ortleb Enterprises LLC.
 PO Box 460727 * Papillion, NE 68046-0727
 V:402.331.3669 F:402.972.8409
 www.AmeriLawn.com * info@AmeriLawn.com

Invoice

Date	Invoice #
8/28/2024	LWN24-17318

We need your E-mail Address for contact and billing purposes.

Please print : _____

Bill To
WESTMONT SID 23 11802 Westmont Dr. Omaha, NE 68138

Amount Enclosed

Return top portion with your payment

P.O. No.	Terms	Due Date
	Net 30	9/12/2024

Serviced	Property N...	Item	Description	Qty	U/M	Rate	Amount
8/28/2024		Mow & Trim	Commercial Mow & Trim All (Weekly) WESTMONT SID Start Time : 8/28/2024 7:40:46 AM	1	ea	610.00	610.00
8/28/2024		Litter & Weed Cont...	Litter & Weed Control (Weekly) WESTMONT SID Start Time : 8/28/2024 10:43:48 AM	1	ea	65.00	65.00
						0.00%	0.00
Total							\$675.00

Payments/Credits	\$0.00
Balance Due	\$675.00

\$5.00 Late Fee will be assessed after due date. Finance Charges will be assessed after 30 days of Invoice date. The annual rate is 18% (1.5% monthly)

Lengemann & Associates, P.C.

Certified Public Accountants

www.lengemanncpa.com

August 15, 2024

Sanitary and Improvement District #23
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, 2024
- Preparation of State of Nebraska budget forms for 2024-2025

Total

\$7,300.00



11050 S. 204th St., Gretna, NE 68028
 Phone: 402-332-4141 Fax: 402-332-5822

Invoice

Date	Invoice #
8/6/2024	33557

Bill To:
SID #23 Westmont Fullenkamp, Jobeun, Johnson & Beller ATTN: Beth 11440 W Center Rd # C Omaha, NE 68144

Ship To:
SID #23 Westmont/ TD2 Repair at: S. 131st Plz & Constitution Blvd Omaha, NE

Order #	P.O. Number	Terms	Due Date	Order Date	Customer #	Job
33557	S. 131st Plz & Constituti	Net 30	9/5/2024	8/2/2024	1020	S. 131st Plz & Constitution...

Item #	Description	Qty	U/M	Unit Price	Total
	Charges for equipment, labor and material for water main repair at S. 131st Plz & Constitution Blvd., per Mike- Westmont Water Supervisor. Work completed approx 5/23/24. Includes charges for restoration and concrete pour back completed approx. 6/19/24.				
	EQUIPMENT & LABOR				
80001000	JD 410 w/Operator	8	HRS	165.00	1,320.00
80001000	Cat 303.5 Mini Excavator w/Operator	6.5	HRS	145.00	942.50
80001002	Job Truck & Tools	14.5	HRS	45.00	652.50
80001002	One-Ton Truck w/Dump box	3	HRS	85.00	255.00
80001100	2" Water pump	1	DAY	150.00	150.00
80001004	Supervisor	14.5	HRS	76.25	1,105.63
80001004	Laborers (3 @ 8 hrs each)	24	HRS	65.00	1,560.00
80001004	Laborer (1 @ 6.5 hrs)	6.5	HRS	65.00	422.50
80001004	Laborer (1 @ 3 hrs)	3	HRS	65.00	195.00
	MATERIAL				
80005015	Concrete formed & poured back by Doug Kelley Concrete, LLC	1	LS	3,961.00	3,961.00
80005017	Seeding & Matting	1	LS	25.00	25.00
80001400	Unsuitable dirt hauled OUT	1	LS	40.00	40.00
80001400	Suitable fill dirt hauled IN	1	LS	40.00	40.00
80005000	12" DIP w/ polywrap	5	LF	97.96	489.80

	Total
--	--------------

Invoice



11050 S. 204th St., Gretna, NE 68028
 Phone: 402-332-4141 Fax: 402-332-5822

Date	Invoice #
8/6/2024	33557

Bill To:
SID #23 Westmont Fullenkamp, Jobeun, Johnson & Beller ATTN: Beth 11440 W Center Rd # C Omaha, NE 68144

Ship To:
SID #23 Westmont/ TD2 Repair at: S. 131st Plz & Constitution Blvd Omaha, NE

Order #	P.O. Number	Terms	Due Date	Order Date	Customer #	Job
33557	S. 131st Plz & Constituti	Net 30	9/5/2024	8/2/2024	1020	S. 131st Plz & Constitution...

Item #	Description	Qty	U/M	Unit Price	Total
80005000	12" Solid Sleeve coupler	2	EA	376.81	753.62
80005000	12" MJ kit	4	EA	192.85	771.40
	Total includes Equipment, Labor & Material (Option #2 Contractor)				12,683.95

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Total	\$12,683.95
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CITY OF OMAHA

1819 FARNAM STREET
BILLING DIVISION
OMAHA NE 68183
CONTACT : (402) 444-5453

REMIT TO :

CITY OF OMAHA CASHIER
1819 FARNAM STREET
RM H10
OMAHA NE 68183

BILL TO :

SARPY CO SID 23
11440 W CENTER RD #C
OMAHA NE 68144

SHIP TO :

CUSTOMER NUMBER : 28685	TERMS : 30 NET	INVOICE NUMBER : 248308	DUE DATE : 11-SEP-24
TRANSACTION TYPE : SEWER BILLING		INVOICE DATE : 12-AUG-24	TOTAL DUE : \$ 348.75

PLEASE RETURN TOP PORTION WITH REMITTANCE

INVOICE NUMBER : 248308 DATE : 12-AUG-24 DUE DATE : 11-SEP-24 TOTAL COUNT : 2 TOTAL DUE : \$ 348.75				
ITEM	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	EXTENDED PRICE
1	SEWER BILLING - PAYING S&ID 164 ONLY - 6.47, 63.220, 3.851 MAY 2024	1.0000	\$330.57	330.57
2	SEWER BILLING SALES TAX	1.0000	\$18.18	18.18

CITY OF OMAHA

1819 FARNAM STREET
BILLING DIVISION
OMAHA NE 68183
CONTACT: (402) 444-5463

REMIT TO :

CITY OF OMAHA CASHIER
1819 FARNAM STREET
RM H10
OMAHA NE 68183

BILL TO :

SARPY CO SID 23
11440 W CENTER RD #C
OMAHA NE 68144

SHIP TO :

CUSTOMER NUMBER : 28685	TERMS : 30 NET	INVOICE NUMBER : 248660	DUE DATE : 19-SEP-24
TRANSACTION TYPE : SEWER BILLING		INVOICE DATE : 20-AUG-24	TOTAL DUE : \$ 320.27

PLEASE RETURN TOP PORTION WITH REMITTANCE

ITEM	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	EXTENDED PRICE
1	SEWER BILLING - SARPY SID 23 - PAYING S&ID 164 ONLY - 6.47, 56.210, 3.851 - JUNE 2024	1.0000	\$303.57	303.57
2	SEWER BILLING SALES TAX	1.0000	\$16.70	16.70



1210 Golden Gate Drive
 Papillion, NE 68046
 Phone: 402-593-4133
 Fax: 402-593-4304
 www.sarpy.gov

INVOICE

Company: SID 23
 Address:
 Address:
 City, State, Zip:

INVOICE # **1769SWR**

INVOICE DATE: **8/13/2024**

Attn: _____

DUE DATE: **upon receipt**

DESCRIPTION	Qty	Rate	Amount
July 2024 Hand Billing Charge	1	\$ 15.48	\$ 15.48
July 2024 Sarpy Co Sewer Us Billing / SID 23	1	\$ 9,806.55	\$ 9,806.55
July 2024 Omaha National Cemetery	1	\$ 581.04	\$ 581.04

Subtotal \$ **10,403.07**

Payments/Credits \$ -

TOTAL DUE \$ 10,403.07

Please make checks payable to: **Sarpy County**
 and remit to:



Mikala Gansemer
 Sarpy County Fiscal Administration
 1210 Golden Gate Drive
 Papillion, NE 68046

August 14, 2024

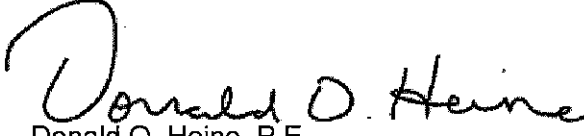
Chairman and Board of Trustees
Sanitary and Improvement District No. 23
of Sarpy County, Nebraska
c/o Mr. Mark Johnson, Attorney
Fullenkamp, Jobeun, Johnson & Beller, LLP
11440 West Center Rd., Suite C
Omaha, NE 68144

RE: Westmont – Emergency Paving Repair
EMI Construction LLC, Invoice No. 031
TD2 File No. 1690-101.65

Board Members:

Enclosed please find Invoice No. 031 from EMI Construction LLC in the amount of **\$4,500.00** for emergency paving repair at 132nd and Schirra Street around existing manhole. We recommend that payment be made directly to EMI Construction LLC at the address shown on their invoice.

Respectfully submitted,


Donald O. Heine, P.E.
THOMPSON, DREESSEN & DORNER, INC.

DOH/ajj

Enclosure

cc: EMI Construction LLC

EMI Construction LLC

INVOICE

Gustavo Cortes
5312106398
Emi.constructionxllc@gmail.com
4322 Monroe St
Omaha Ne 68107

Bill To

SID 23 Westmont C/O TD2
(402)895-4700
10836 Old Mill Rd
Omaha Ne 68154

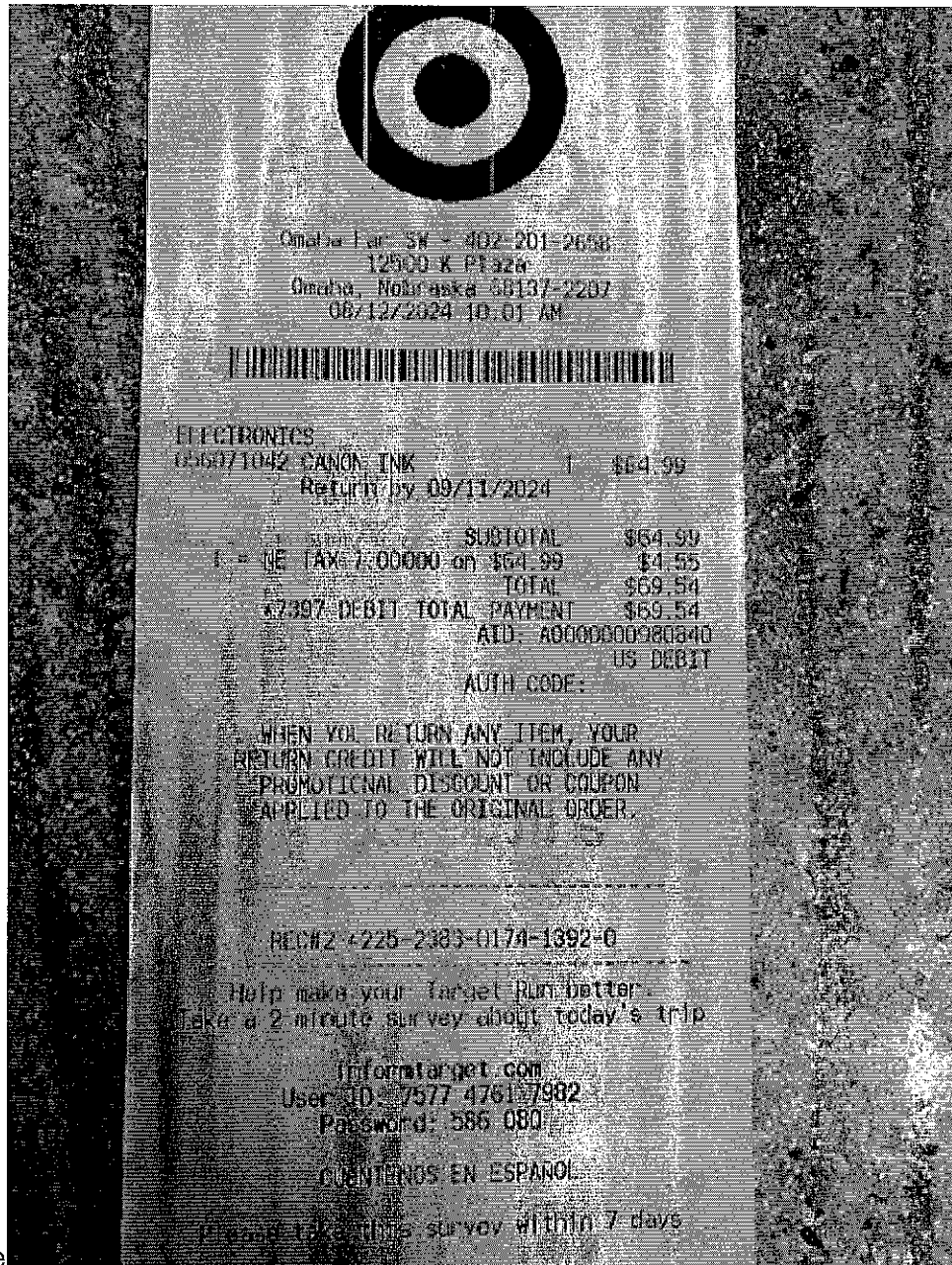
Invoice #031

Due 09/06/2024
Issued 08/07/2024

Description	QTY	Price, USD	Amount, USD
Cut diamond out around the manhole and pour concrete back.	1	\$4,500.00	\$4,500.00
		Subtotal	\$4,500.00
		Total	\$4,500.00

Beth Hix

From: Mary McNamara <mary_774@msn.com>
Sent: Monday, August 12, 2024 11:12 AM
To: Beth Hix
Subject: Receipt



Sent from my iPhone

G. F. Pesek, Inc.

3806 North 269th Ave. Valley, NE 68064

Westmont, SID #23
7-W-1

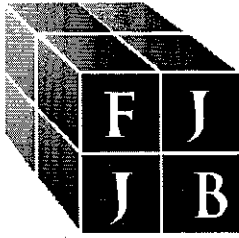
7/31/2024

Backup operator services for July--\$350.00

Meeting with Layne at North well

Pipe replacement and flow line ----fabricate support brackets \$180.00

Total \$530.00



FULLENKAMP
 JOBEUN
 JOHNSON &
 BELLER LLP

Larry A. Jobeun
 Mark B. Johnson
 Brent W. Beller
 Robert T. Griffith

August 21, 2024

Chairman & Board of Trustees
 Sanitary & Improvement District No. 23
 of Sarpy County, Nebraska

STATEMENT FOR SERVICES RENDERED

For legal services rendered:

Budget Meeting: Various telephone conferences with accountants re: assist in budget preparation; meeting with accountant re: same; draft and prepare Notice of Budget Hearing & Budget Summary and Special Public Hearing; have same be published; receipt of valuation from County Assessor; review lid computation; draft and prepare agenda; draft and prepare minutes and warrants, send for signatures; prepare Resolution for certification of levies; file same, file adopted budget with County Clerk and State Auditor.

Assist in preparation of budget documents; photocopy minutes for accountant's use;

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

Obtain W-9 from individuals/companies for warrants issued

Letter to accountant re: audit

Prepare and file of Certificate of Indebtedness

Telephone conferences and meetings with engineer re: miscellaneous maintenance matters

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

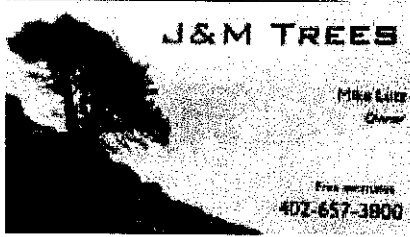
Mail out 1099's and file same with IRS

Various other legal matters

FOR SERVICES RENDERED: \$19,000.00

Expenses: Bond Issues Notices, SID Search \$14,192.29
 Payments, Copies & Postage, Election
 Commission Payment, Filing Fees,
 Publications, ABE's Trash Service
 Payments, Nebraska Public Health
 Laboratory Payments, Midwest
 Laboratory Payments, Redline Data
 Systems and Century Link Payments.

TOTAL AMOUNT NOW DUE: \$33,192.29



J&M Trees

Mike Lutz
13701 Fairview Rd
Springfield, Ne. 68059
402-657-3800
Jmtreeslutz@gmail.com

INVOICE
INV0186

DATE
Aug 23, 2024

DUE DATE
Sep 22, 2024

BALANCE DUE
USD \$1,800.00

BILL TO

Westmont S.I.D. 23

The entire SID
beth@fjjblaw.com

DESCRIPTION	RATE	QTY	AMOUNT
Removed storm damaged limbs from the park. There was one large limb that fell over next to the playground, and a large limb that fell across from the tennis court. There was also many smaller limbs all over the park.	\$1,800.00	1	\$1,800.00

Payment Info	SUBTOTAL	\$1,800.00
	TAX (0%)	\$0.00
PAYMENT INSTRUCTIONS	TOTAL	\$1,800.00
Venom can be used.	BALANCE DUE	USD \$1,800.00
https://venmo.com/u/Andria-Lutz		

August 2024 Accounts Receivable

Pick up water payments.
Make necessary deposits at the courthouse.

Mileage 112 miles @ .67 per mile **\$ 75.04**

Posting of water payments, reconciling spreadsheet
adding all checks, making necessary
deposits at the courthouse.
Adding online payments to payment record
Payment research on delinquent accounts

34 hrs. @ \$30.00 **\$ 1020.00**

Misc. Expenses (in person payments,
phone calls, e-mails, monthly subscriptions, working
with shut offs, research delinquent account, bank transfer).

8.5 hrs. @ 30.00 **\$ 255.00**

Total Amount Due \$ 1350.04

Thank you
June Jordening

Jim Renander

12903 Kelly Street, Springfield NE 68059

July/August 2024

SID 23 Towable Generator Magnum MMG80 SR# 0800239

% Fullenkamp, Jobeun, Johnson & Beller ATTN: Beth Hix E: beth@fjjblaw.com

Generator would not start when needed during an extended shore power outage. Determined causes and repaired as necessary. Generator was used during the remainder of the outage.

Serviced the generator and performed a system inspection after shore power was restored.

Outage from (July 31-August 2, 2024)

Labor to start unit: 3 hours at \$80.00/hr.	\$240.00
Labor for servicing: 4 hr. \$80.00/hr.	\$320.00
Parts: 2 gallon 15/40 diesel engine oil	\$34.36
7 gallon pre mix coolant	\$78.11
Fuel, oil and air filters	\$77.39
Total for repairs, service and inspection:	\$749.86

See copies of invoices for parts and inspection report attached.



DEDICATED TO THE PROFESSIONAL

Store 306, 13345 Q STREET,
OMAHA, NE 68137 (402) 895-8011

Bill To:

INTERSTATE DETROIT DIESEL
10143 S 136TH ST

OMAHA, NE 68138
(402) 331-4104

Invoice	0306-498240
Sale Type	CHG. CARD SALE
Date	08/15/2024 12:12 PM
Ship Via	
PO Number	jir

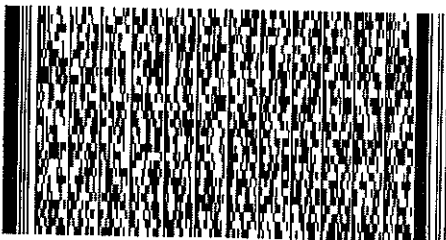
Counter #	Customer Account	Ordered By	Special Instructions
818691	720536		

Qty	Line	Item Number	Description	Warr	Unit	Tax	List	Net	Extended
1	WIX	46562	AIR FILTER	1Y	EA	Y	128.80	35.39	35.39
1	WIX	51459	OIL FILTER	1Y	EA	Y	42.36	10.31	10.31
1	WIX	33804	FUEL/WTR SEP	1Y	EA	Y	99.98	26.63	26.63

3 Items

Select Super Start Batteries come with Roadside Assistance. Ask for details.

Chip Used: Y A0000000031010 8000008000 6800 06011203A0A000 Verified By Not Verified REF #: 284754777126 AUTH CD: 912759



Sub-Total 72.33
Sales Tax 5.06
Total 77.39
VISA #5477 77.39

WWW.FIRSTCALLONLINE.COM

Warranty/Garantia: www.firstcallonline.com/warranty

WE APPRECIATE YOUR BUSINESS!

Westmont

Give us feedback @ survey.walmart.com
Thank you! ID #: 77MSCF1L15W

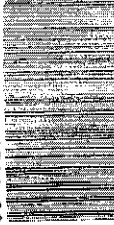


WM Supercenter
402-881-3530 Mgr. RACHEL
11350 WICKERSHAM BLVD
GRETNA NE 68028

ST# 54600 OP# 009029 TE# 29 TR# 02973

ITEMS SOLD 9

TC# 7638 7818 5838 9419 4548 0



PRS AF RTU	797496871670	10.38 X
PRS AF RTU	797496871670	10.38 X
PRS AF RTU	797496871670	10.38 X
PRS AF RTU	797496871670	10.38 X
PRS AF RTU	797496871670	10.38 X
PRS AF RTU	797496871670	10.38 X
PRS AF RTU	797496871670	10.38 X
ROTELLA T4	1400402780	15.35 X
ROTELLA T4	1400402780	15.35 X

Coolant
Engine oil

SUBTOTAL	104.62
TAX @ 7.5000 %	7.83
TOTAL	112.47
VISA TEND	112.47
CHANGE DUT	0.00

VISA CREDIT - 5477 I O #111#200145
112.47 TOTAL PURCHASE
REF # U748K6339940
TRANS ID ~ 304228753054610
VALIDATION - GKFL
PAYMENT SERVICE - E
AID A000000031010
TERMINAL # 22682518
*No Signature Required
08/15/24 15:55:03



Get free delivery from this store with Walmart+

Scan to see by the end

Low prices You Can Trust. Every Day.
08/15/24 15:55:29

GENERATOR SYSTEM

- Terminal strip connections
- Lubricate gen. Bearings
- Generator mounts
- Generator/Eng. Coupling
- Exciter cleanliness
- Misc. comments:

CONDITION

✓
✓
✓

COMMENTS

SAFETY SYSTEM

- Low oil pressure cut-out
- Cut-out high temperature
- Cut-out engine overspeed
- Engine over-cranking
- Misc. comments:

CONDITION

✓
✓
✓

COMMENTS

START/CLEARANCE SIGNATURES

Designed Performance PP Service Tech

8-17-2024

Date

Customer Representatives

UA

Time

FINISH/CLEARANCE SIGNATURES

J. K. Riemann
Designed Performance PP Service Tech

8-17-2024

Date

Customer Representatives

Time

GENERAL COMMENTS

Tank needs filled with. off road fuel
 Panel engine kill button doesn't work but system kill button does
 same function - Panel has no dent damage - needs replace
 Battery tests good but seems to loose a charge -
 Battery charger & block heater were not tested due to
 No 120V AC available - Rerouted up power - charged

ENGINE SYSTEM

CONDITION

COMMENTS

Governor linkage

Governor oil level

Remote governor

Governor load limit setting

Ignition system overall

Spark plugs

Ignition coils

Ignition cables

Distributor rotor

Distributor cap

Intake/exhaust valves

Valve cover gasket

Abnormal noise

Crankcase blowby

Abnormal vibration

Damaged components

Loose or missing items

Misc. comments.

coolant recovery tank cap MISSING

ENGINE CONTROLLER

CONDITION

COMMENTS

AC voltmeter/ammeter

AC frequency meter

Selector switch

Engine oil pressure gauge

Coolant temp. gauge

DC ammeter/volt gauge

Monitoring lamps

Alarm horn

Controller physical damage

Remote annunciator

Misc. comments:

controller will need replaced soon
controller has mouse damage and not functioning correctly
Kill button is bypassed by system

GENERATOR SYSTEM

CONDITION

COMMENTS

Mainline circuit breaker

Phase A output voltage

FUEL SYSTEM

Main tank fuel level
Day tank fuel level
Shutoff solenoid
Fuel system for leaks
Fuel contamination
Primary fuel filter
Secondary fuel filter
Water/fuel separator
Lift pump filter
Misc. Comments:

CONDITION

90%
NA
✓
✓
✓
NA
NA

COMMENTS

needs fuel now!!
none
changed with wk constor.
Replaced with new filter

LUBRICATION SYSTEM

Lube oil level
Crankcase heater
Oil leaks
Crankcase breather
Filters
Misc. Comments:

CONDITION

✓
NA
✓
✓
✓

COMMENTS

changed with 15/40
none
Replaced with wix

EXHAUST SYSTEM

Muffler condition
Exhaust connector
Wetstack buildup
Raincap
Exhaust characteristics
Exhaust restrictions
Exhaust manifolds
Misc. Comments:

CONDITION

✓
R.
✓
✓
✓

COMMENTS

needs lead banding.

AIR INTAKE SYS

intake air restriction
Turbo charger bearing
Air-cleaner seal
Air-cleaner elements
Air-cleaner indicator
Carburetors for operation
Check gas regulator set
Air intake restriction

CONDITION

✓
✓
✓
NA
NA
NA
✓

COMMENTS

Replaced with new wix
Replaced

Date: 8 11 2001
 Genset Model: MP 6-80
 Engine Make: Perkins
 Engine Ser No.: _____

Spec. No.: _____
 Engine Hours: 80 Standard by 35. Prime part.

Genset Make: Magnum
 Genset Serial No.: 0800239
 Engine Model: Perk
 Eng. Arrang. No.: _____

Engine Hours: panel hr. meter not displaying
BATTERY CHARGER

Battery Type: Lead-Acid Lead-calcium Nicad
 Ampere hour rating: 675
 Batt. Charger make: Magnum
 Batt. Charger Ser. No.: _____
 Quantity: 1
 Batt. Charger Mod.: 6 amp

BATTERY SYSTEM
 Cables: _____
 Terminals: _____
 Output Voltage (static): 12
 Electrolyte level: NA
 Corrosion: _____
 Battery Charger Output: 14.12
 Misc. Comments: _____

COMMENTS
OK

COOLING SYSTEM
 Coolant Level: _____
 Anti-freeze strength: -35
 Fan belt condition: _____
 Radiator air flow: _____
 Water pump: _____
 Coolant hoses: _____
 Coolant filter: NA
 Radiator louvers: _____
 Block heater: NA
 Water pump belt: _____
 Misc. Comments: _____

COMMENTS
checked, flushed & install new
could use a steam cleaner.
not working JPS151GT12-001
Block heater needs replaced



ELECTRIC COMPANY OF OMAHA

2132 South 156th Circle
Omaha, NE 68130
Phone: (402) 346-1881
Fax: (402) 346-6524

Invoice

Invoice #: 41615

Date: 8/28/2024

Terms: Net 30 Days

Due Date: 9/27/2024

ECO Job #: 59924

Cust PO #: Mike Quinn

PO Line # / WO #:

Bill To: Westmont SID #23
11802 Westmont Drive

Omaha, NE 68138

Description of Service

Provide labor and material to replace the transformer in the South well house. All work was directed by Mike Quinn.

Description	Quantity / Hrs	Rate / Per Unit	Amount
Labor:			
Electrician	REG 6.00	99.00	594.00
Total Labor \$			594.00
Material:			
Wire & Cable			37.50
Panels & Gear			1,802.24
Service Truck			20.00
Total Material \$			1,859.74

Subtotal: 2,453.74

Sales Tax: 0.00

Total Amount Due: 2,453.74

Thank you for your business!



ELECTRIC COMPANY OF OMAHA

2132 South 156th Circle
Omaha, NE 68130
Phone: (402) 346-1881
Fax: (402) 346-6524

Invoice

Invoice #: 41607

Date: 8/28/2024

Terms: Net 30 Days

Due Date: 9/27/2024

ECO Job #: 59845

Cust PO #: Mike Quinn

PO Line # / WO #:

Bill To: Westmont SID #23
11802 Westmont Drive

Omaha, NE 68138

Description of Service

Service call to troubleshoot and repair a problem with the control relay at the North well house. Found and repaired a bad connection in the telephone wires that control the well. All work was directed by Mike Quinn.

Description	Quantity / Hrs	Rate / Per Unit	Amount
Labor:			
Electrician	REG 3.00	99.00	297.00
Total Labor \$			297.00
Material:			
Service Truck			20.00
Total Material \$			20.00

Subtotal: 317.00
Sales Tax: 0.00
Total Amount Due: 317.00

Thank you for your business!

Professional Accounting

21104 Lincoln Blvd

Gretna, NE 68028

Tel (402)871-6991



**American
Accounting
Association**

INVOICE

08/30/2024

BILL TO

S.I.D. #23

11802 Westmont Drive

Omaha, NE 68138

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
	Prepare Budget Tracking August 2024	95.00	95.00
	Prepare August 2024 Water Billing	783.90	783.90
	Postage 402 @ .60	241.20	241.20
	Prepare Sales Tax for July 2024	175.00	175.00
	July Reports	275.00	275.00
	Meetings Phone, Etc.,	275.00	275.00

SALES TAX

SHIPPING & HANDLING

TOTAL DUE

\$1,845.10

Bills are Due upon Receipt. If
paid after 10th day there will be
a late fee of 1.5 % assessed.



Account Number	Due Date	Total Amount Due
6804100060	Sep 18, 2024	\$2,445.00

Customer Name: SID 23 SARPY
Statement Date: August 29, 2024

For Customer Service call (402) 536-4131.
See back for toll-free number.

Service Address	Rate	Billing Period		Usage		
		From	To	Kilowatt-hours used	Billing Demand/kW	Current Amount
10700 S 132 ST OMAHA NE	Street Light Method 61	N/A	N/A			\$1,585.31
11402 S 132 ST, SIGN OMAHA NE	General Service Non-Demand	07-16-24	08-15-24	65	kWh	\$41.83
11508 RICHLAND DR OMAHA NE	General Service Non-Demand	N/A	N/A			\$34.92
11602 S 132 ST OMAHA NE	General Service Non-Demand	07-16-24	08-15-24	350	kWh	\$72.57
13609 SLAYTON ST OMAHA NE	General Service Non-Demand	07-16-24	08-15-24	34	kWh	\$38.49
10203 S 132 ST PAPILLION NE	General Service Non-Demand	07-26-24	08-27-24	3244	kWh	\$384.70
10301 S 132 ST PAPILLION NE	General Service Non-Demand	07-26-24	08-27-24	2340	kWh	\$287.18

Total Charges	\$2,445.00
Previous Balance	2,466.89
Payments Received: 08/20/24	2,466.89CR
Total Amount Due	\$2,445.00

Late Payment Charge of \$ 97.80 applies after due date.

1 4

Please return this portion with payment

The OPPD downtown Omaha branch office for in-person Payments and Account Services will permanently close on 12/31/2024.

Statement Date: August 29, 2024

Account Number	Due Date	Total Amount Due
6804100060	Sep 18, 2024	\$2,445.00

Late Payment Charge of \$97.80 applies after due date.

Amount Paid

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

One-Time Contribution \$

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

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



SID 23 SARPY
% STREET LIGHTS
11440 W CENTER RD STE C
OMAHA, NE 68144-4421

PO BOX 3995
OMAHA NE 68103-0995



819058



01680410006000000024450000000254280202409180

Omaha Public Power District



Account Number	Due Date	Total Amount Due
6804100060	Sep 18, 2024	\$2,445.00

Customer Name: SID 23 SARPY
Statement Date: August 29, 2024

Billing Information for service address:10700 S 132 ST OMAHA NE

Billing Period From 07-30-2024 To 08-29-2024 @ 30 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL15	\$0.00		\$0.00

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$1,495.33	\$7.33	\$1,585.31

Sales Tax	82.65
Total Charges	<u>\$1,585.31</u>



Account Number	Due Date	Total Amount Due
6804100060	Sep 18, 2024	\$2,445.00

Customer Name: SID 23 SARPY
Statement Date: August 29, 2024

Billing Information for service address:10700 S 132 ST OMAHA NE

Billing Period From 07-30-2024 To 08-29-2024 @ 30 Days

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	Sub-Total Amount per Rate
SL15						0.00	\$0.00
SL61	61L112	10	\$8.98	\$89.80			
SL61	61L211	97	\$14.49	\$1,405.53			
SL61					7.33	1,495.33	\$1,585.31



Account Number	Due Date	Total Amount Due
6804100060	Sep 18, 2024	\$2,445.00

Customer Name: SID 23 SARPY
Statement Date: August 29, 2024

Billing Information for service address:11402 S 132 ST, SIGN OMAHA NE

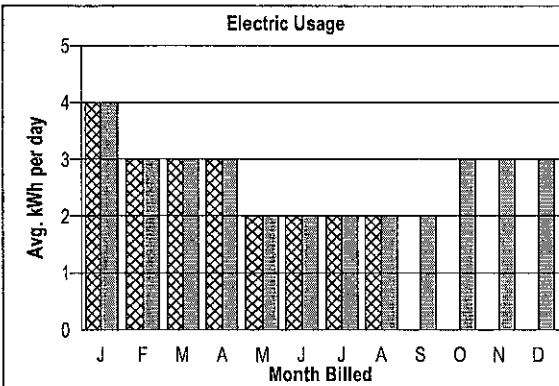
Rate	Billing Period		Meter Number	Meter Reading				Usage
	From	To		Previous	Present	Difference	Multiplier	
General Service Non-Demand	7-16-24	8-15-24	2618553	49813	49878 Actual	65	1	kWh 65

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2024 ☒	30	65	2	85	66
2023 ☒	32	71	2	84	67

Monthly Service Charge	33.00
kWh Usage	6.38
Fuel And Purchased Power Adjustment	0.27
Sales Tax	2.18
Total Charges	\$41.83

Your average daily electric cost was: \$1.39





Account Number	Due Date	Total Amount Due
6804100060	Sep 18, 2024	\$2,445.00

Customer Name: SID 23 SARPY
Statement Date: August 29, 2024

Billing Information for service address:11508 RICHLAND DR OMAHA NE

Rate	Billing Period		Meter Number	Meter Reading				Usage
	From	To		Previous	Present	Difference	Multiplier	

Monthly Service Charge	33.00
kWh Usage	0.10
Fuel And Purchased Power Adjustment	0.00
Sales Tax	<u>1.82</u>
Total Charges	\$34.92



Account Number	Due Date	Total Amount Due
6804100060	Sep 18, 2024	\$2,445.00

Customer Name: SID 23 SARPY
Statement Date: August 29, 2024

Billing Information for service address:11602 S 132 ST OMAHA NE

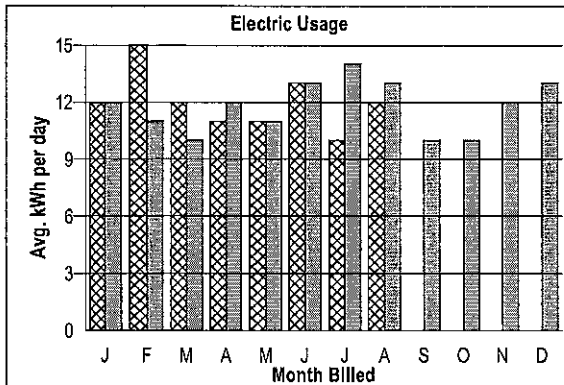
Rate	Billing Period		Meter Number	Meter Reading				Usage
	From	To		Previous	Present	Difference	Multiplier	
General Service Non-Demand	7-16-24	8-15-24	1584528	91090	91440 Actual	350	1	kWh 350

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2024 ☒	30	350	11	85	66
2023 ☐	32	403	12	84	67

Monthly Service Charge	33.00
kWh Usage	34.34
Fuel And Purchased Power Adjustment	1.45
Sales Tax	3.78
Total Charges	\$72.57

Your average daily electric cost was: \$2.42





Account Number	Due Date	Total Amount Due
6804100060	Sep 18, 2024	\$2,445.00

Customer Name: SID 23 SARPY
Statement Date: August 29, 2024

Billing Information for service address:13609 SLAYTON ST OMAHA NE

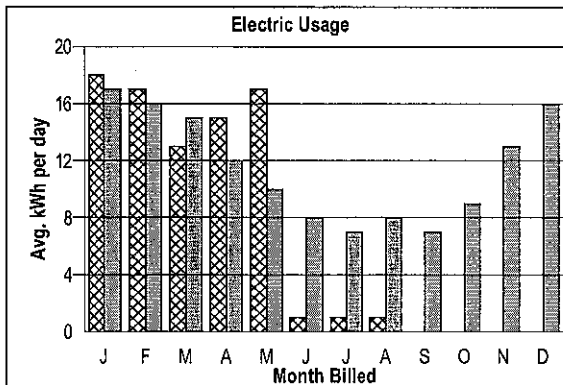
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	7-16-24	8-15-24	1902068	58133	58167 Actual	34	1	kWh	34

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2024 ☒	30	34	1	85	66
2023 ☒	32	244	7	84	67

Monthly Service Charge	33.00
kWh Usage	3.34
Fuel And Purchased Power Adjustment	0.14
Sales Tax	2.01
Total Charges	\$38.49

Your average daily electric cost was: \$1.28





Account Number	Due Date	Total Amount Due
6804100060	Sep 18, 2024	\$2,445.00

Customer Name: SID 23 SARPY
Statement Date: August 29, 2024

Billing Information for service address:10203 S 132 ST PAPILLION NE

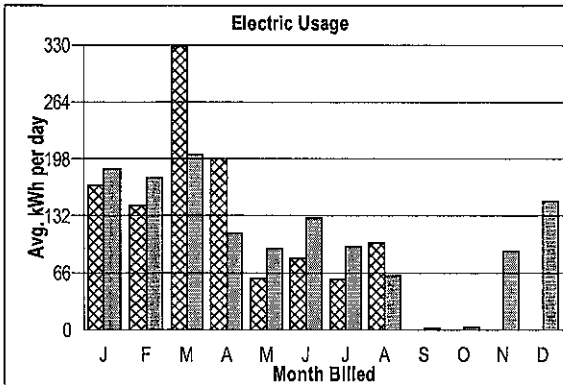
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	7-26-24	8-27-24	5771629	41406	44650 Actual	3244	1	kWh	3244

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2024 ☒	32	3244	101	85	66
2023 ☐	30	1878	62	87	68

Monthly Service Charge	33.00
kWh Usage	318.24
Fuel And Purchased Power Adjustment	13.40
Sales Tax	20.06
Total Charges	\$384.70

Your average daily electric cost was: \$12.02





Account Number	Due Date	Total Amount Due
6804100060	Sep 18, 2024	\$2,445.00

Customer Name: SID 23 SARPY
Statement Date: August 29, 2024

Billing Information for service address:10301 S 132 ST PAPILLION NE

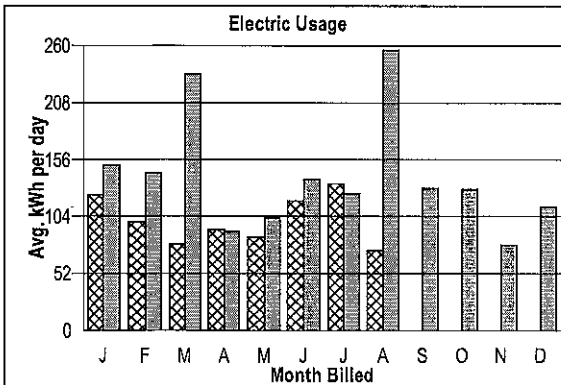
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	7-26-24	8-27-24	8486457	81105	83445 Actual	2340	1	kWh	2340

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2024 ☒	32	2340	73	85	66
2023 ☐	30	7681	256	87	68

Monthly Service Charge	33.00
kWh Usage	229.55
Fuel And Purchased Power Adjustment	9.66
Sales Tax	14.97
Total Charges	\$287.18

Your average daily electric cost was: **\$8.97**



Trustees

Mary McNamara, Clerk
Jeannine Glesmann, Chairwoman and Compliance Officer
Jason Henley, Trustee
Patricia Drummond, Trustee
Paula Ann Bidrowsky, Trustee

June Jordening, Accounts Payable Clerk
Gary Shepherd, Accountant
Michael Quinn, Quinn Services

Fund Balances: July 2024
General Fund: \$399,782.55
Bond Fund: \$733,893.14
o/s Bonds: \$2,605,000

Valuation 2024/25	\$85,826,769	(\$394,278 growth)
General Fund	\$291,811.01	\$0.340000
Bond Fund	\$283,228.34	\$0.330000
Total	\$575,039.35	\$0.670000

AGENDA

Sanitary and Improvement District No. 23 (Westmont) of Sarpy County, Nebraska; Meeting to be held September 3, 2024, at 6:45 p.m. (following budget hearing at 6:30 p.m.) – Westmont Elementary School, 13210 Glenn St, Omaha, Nebraska:

1. Call to Order and Roll Call.
2. Present Open Meetings Act.
3. Set Next Meeting Date, time and location.
4. Bluestem Capital Partners Inc., Report.
5. Present proposed Budget; open floor for public comment.
6. Conduct Special Public Hearing to set Final Property Tax Request.
7. Vote on and approve 2024-2025 Budget.
8. Present Memorandum of Understanding, SID Tennis Courts for review and approval.
9. Present statements, vote on and approve payment from the General Fund Account of the District for the following:
 - a) Thompson, Dreessen & Dorner Inc., for engineering services. \$4,828.80

164834	\$2,941.00
165296	\$1,887.80

b)	Ameri Lawn for maintenance.	2,700.00
	LWN24-16759 \$675.00	
	LWN24-16923 \$675.00	
	LWN24-17087 \$675.00	
	LWN24-17318 \$675.00	
c)	Lengemann & Associates P.C., for accounting services. 8/15/2024, Inv.	7,300.00
d)	Kildow Construction Inc., for water repairs at S. 131 st & Constitution Blvd. 33557	12,683.95
e)	City of Omaha for May & June sewer monthly billing.	669.02
	248308 - May \$348.75	
	248660 - June \$320.27	
f)	Sarpy County for July Sarpy County sewer use billing. 1769SWR	10,403.07
g)	EMI Construction, LLC, for emergency paving repairs. 031	4,500.00
h)	Mary McNamara for August Clerk Fees and reimbursements (net).	161.89
	Clerk Fees \$92.35	
	Reimbursement \$69.54	
i)	Fullenkamp, Jobeun, Johnson & Jobeun Trust Account for IRS withholdings (net).	7.65
j)	G.F. Pesek Inc., for back-up operator services. 7-W-1-24	530.00
k)	Jason Henley trustee fees for meetings held on 9/5/23, 10/3/23, 11/7/23, 12/5/23, 1/2/24, 2/6/24, 3/5/23, 4/2/24, 5/7/24, 6/4/24, 7/2/24 & 8/6/24.	180.00
l)	Paula Ann Bidrowsky trustee fees for meetings held on 9/5/23, 10/3/23, 11/7/23, 1/2/24, 3/5/2024, 4/2/24, 5/7/24 & 7/2/24	120.00
m)	Jeannine Glesmann trustee fees for meetings held on 9/5/23, 10/3/23, 11/7/23, 12/5/23, 1/2/24, 2/6/24, 3/5/24, 4/2/24, 5/7/24, 6/4/27, 7/2/24 & 8/6/24.	180.00

n)	Patricia Drummond trustee fess for meeting held on 10/3/23, 11/7/23, 12/5/23, 1/2/24, 2/6/24, 3/5/24, 4/2/24, 5/7/24, 6/4/24 & 7/2/24.	150.00
o)	Fullenkamp, Jobeun, Johnson & Beller for legal services and reimbursement of expenses.	33,192.29
p)	J&M Trees for removing storm damaged limbs from the park. INV0186	1,800.00
q)	Quinn Services for August operator services. August 2024	6,850.00
r)	June Jordening for accounts receivable services and garden maintenance.	1,350.04
s)	Jim Renander for towable generator inspection and repairs. SR #0800239	749.89
t)	Electric Company of Omaha for replacing the transformers in the South well house and repairing a bad connection in the telephone wires that control the north well.	2,770.74
	41615	\$2,453.74
	41607	\$317.00
u)	Professional Accounting for August accounting services.	1,845.10
v)	Omaha Public Power District for street lighting. Acct. No. 6804100060	2,445.00
		Total \$95,417.44

10. Attorney & Engineering Items.

11. Report from Quinn Services.

12. Report from Account Receivable Clerk.

13. Report from Professional Accounting Services.

14. Discussion regarding various other items pertaining to the District.

15. Adjournment.