

**SANITARY AND IMPROVEMENT DISTRICT NO. 81  
OF SARPY COUNTY, NEBRASKA**

**Minutes of Meeting of Board of Trustees  
August 16, 2010**



A meeting of the Board of Trustees of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska was held on August 16, 2010, at 7:00 o'clock p.m. at Springfield Memorial Library, 665 Main St., Springfield, Nebraska.

Present were: Chairman Ken Rudie, Clerk Joseph Volpert and Trustees Dave Kelly and Renae Kelly.

Absent: Trustee Brian Wallman.

Also present: Accountant Paul Piotrowski, engineer Bret Wawers, water system operator Gerry Gutoski, attorney Larry Forman and one District resident.

Notice of the meeting was given in advance thereof by publication in The Papillion Times on August 12, 2010, and the attorney presented proof of publication of said notice, a copy of said proof of publication being attached to these Minutes. Advance notice was also given to the members of the Board of Trustees and a copy of their acknowledgment of receipt of such notice is attached to these Minutes. Notice was also given to the County Clerk of Sarpy County, Nebraska per the attached Certificate of the Officers of the District. Availability of the agenda was communicated in the advance notice and in the notice given to the Board of Trustees and to the County Clerk. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

The Chairman stated that the first item of business on the agenda was an announcement regarding compliance with the Nebraska Open Meetings Act. He stated that in compliance with the Act, a current copy of the Nebraska Open Meetings Act was available for review on the wall of the room in which the meeting was being held.

The Chairman stated that the next item of business on the agenda was approval of the minutes of the meeting of May 24, 2010. After brief discussion, the minutes were approved as submitted.

The Chairman stated that the next item of business on the agenda was resident concerns. No resident concerns were voiced.

The Chairman stated that the next item of business on the agenda was a report on results of the special election. The Attorney presented to the Trustees copies of a Certificate of Official Returns from the Sarpy County Election Commissioner regarding the special election held August 10, 2010 to approve an increase in the general fund tax rate from 20.7¢ to 40¢ for the next three budget years, that increase being partially offset by a decrease in the District's bond fund from 45¢ to 35¢ for the same three year period. The Certificate, a copy of which is attached to these minutes, disclosed that the measure passed by a vote of 40 to 15, with 55 of the 76 ballots having been returned to the election office prior to the election deadline. The members of the Board commended property owners in the District for voting in favor of this measure, stating that it will permit the District to bring the general fund current within the next three years by retiring all outstanding general fund warrants within three years of the date of their issue.

The Chairman stated that the next item of business on the agenda was a review of the preliminary budget for 2010-2011 as prepared by District Accountant Paul Piotrowski. The Chairman called upon Mr. Piotrowski who distributed to the Trustees copies of the draft budget for the coming year along with a handout containing a summary of present and past budget information. Mr. Piotrowski explained that because of the passage of the ballot measure allowing for an increase in the District's general fund, the general fund will increase to 40¢ with the bond fund being reduced to 35¢, leaving the District with a total tax rate of 75¢ per \$100.00 of valuation. Mr. Piotrowski explained that this rate compares favorably with the City of Springfield which has a current tax rate of 82¢. It was also observed that the District is in relatively good financial condition compared to most Sarpy County districts with tax rates between 75¢ and 90¢. Mr. Piotrowski stated that the District's principle problem in the past has related to cash flow as evidenced by the fact that well expenses for the past year total \$47,000.00. During the discussions that ensued, it was observed that by carefully monitoring all future expenses, the District will hopefully be able to return to a total tax rate of 65¢ three years down the road after the District has become current with general fund warrants. Mr. Piotrowski explained that he will be in a position to prepare a final draft of the budget as soon as the final valuation of property in the District is certified by the County within the next

week. Once the final budget figures are available, a final copy of the budget will be submitted to the Attorney for preparation of the budget hearing notice to be published in the Papillion Times.

The Chairman stated that the next item of business on the agenda was the Engineer's report. Brett Wawers, Senior Vice President of Lamp Rynearson & Associates, Inc., reported as follows:

A. **Water production costs.** Mr. Wawers stated that he will be working with the District's water system operator, Gerry Gutoski, its Attorney, Larry Forman, and its Accountant, Paul Piotrowski, in an attempt to determine all costs incurred to generate water for the District. Once those figures are assembled, it will be possible to determine what water rate would be necessary in order to allow the District's water system to break even. Water system operator Gerry Gutoski explained that the District is still in the process of addressing curb stop issues. He said that part of the District's problem relates to the fact that it has no storage capacity except to the extent a supply of water is contained at all times in the District's network of pipes. He added that the District can exacerbate the silting problem if it over-pumps water in the system. He also stated that the South Well will silt up and allow for creation of an air embolism situation in the water from over-pressurizing of the water in the system.

B. **Street repairs.** Mr. Wawers stated that he will inspect the District's streets to determine the extent to which cracks need to be routed and sealed, reporting back to the Board at the September budget meeting.

C. **Assembly of water plans for water operator.** Mr. Wawers stated that he will check to see which water plans are currently in the possession of Lamp Rynearson. He stated that the original system was designed by E&A Consulting Group and added that he will contact personnel at E&A to see what plans might still be in their possession. Gerry Gutoski explained that Nebraska Health and Human Services has asked that it be supplied with a copy of the District's water system plans so as to be in a position to respond in the event of an emergency.

The Chairman stated that the next item of business on the agenda was the report of the water system operator. Gerry Gutoski explained that Roger Rylander has asked that the tank be sanded and painted so as to keep it in compliance with state regulations. Mr. Gutoski recommended treating the rust spots with pool paint rather than the high cost Tnemec paint. After a brief discussion, the Board unanimously approved this suggestion. Mr. Gutoski also stated that he has made application for a

grant from Homeland Security to procure wireless equipment to warn the District in the event of any emergency situation involving District's water system. Trustee Dave Kelly inquired about the basis for and the concern expressed by the Department of Environmental Quality regarding nitrates in the District's water system. Mr. Gutoski explained that this amounts to a non-issue which is being pursued by DEQ in order to justify its continued existence. The Chairman observed that a window in the North Well House appears to be broken and Mr. Gutoski stated that he would address this situation.

The Chairman stated that the next item of business on the agenda was water system reports.

**A. Reports from Gary Shepherd.** The Chairman reported that those reports have previously been e-mailed to Board Members, copies being attached to these Minutes.

**B. Reports from Gerry Gutoski.** Reports from Mr. Gutoski were distributed to the Board Members, copies of such reports being attached to these minutes.

**C. Deposits with County Treasurer.** The Chairman distributed to the Trustees copies of the County Treasurer's receipt dated August 4, 2010 showing a water revenue deposit in the amount of \$2,059.08, a copy of such receipt being attached to these minutes.

After reviewing water billing reports, the Trustees directed the attorney to determine if any funds have recently been received in payment of water bills for 13512 South 131<sup>st</sup> Street, filing a lien against that property if no recent payments have been made. The Trustees also observed that two other accounts are in delinquent status, after which the Chairman stated that he would contact those persons to request that their accounts be brought current.

On a related matter, the Trustees inquired as to reporting that might be available on a periodic basis to allow the Trustees to determine if they are staying within budget during the coming year. The Attorney stated that he would discuss this matter with the District's Accountant to see which office might be able to provide the most economical budget tracking system for periodic reporting to the Trustees.

The Chairman stated that the next item of business on the agenda was the Attorney's report. Attorney Larry Forman presented to the Trustees an accountant's engagement letter as submitted by Goracke, Ritterbush & Piotrowski, L.L.P. and recommended that the Board approve that letter so the Accountants can proceed with their work in connection with the budget and audit. After brief

discussion, the Trustees unanimously approved the engagement letter and authorized the Chairman to execute two copies of the document for and on behalf of the District.

The Chairman stated that the next item of business on the agenda was ratification of warrants. Upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Ken Rudie	- Aye
Joseph Volpert	- Aye
Renae Kelly	- Aye
David Kelly	- Aye
Brian Wallman	- Absent

the following resolution was adopted:

**RESOLVED**, by the Board of Trustees of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska, that the Chairman and Clerk have previously executed and delivered Warrants No. 1942 through 1947 to the following payees and in the following amounts, said warrants being drawn on the General Fund of the District and drawing interest at the rate of 7% per annum and to be redeemed no later than three years from the issuance date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law and that said warrant is hereby ratified and approved, to-wit:

#1942 Professional Accounting May 2010 stmt	\$242.72
#1943 Providence Group, Inc. Inv. #100061	\$1,665.50
#1944 Lamp, Rynearson & Assoc. Inv. #0103019.90-21 -20	\$361.38
#1945 Diesel Power Equipment Co. Inv. #347262	\$985.70
#1946 Providence Group, Inc. Inv. #100071	\$1,517.00
#1947 OPPD Electric Service	\$ 2,000.00

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

Milne Company \$25.00 for Classification Services  
Providence Group, Inc. \$1,566.50 water system operator  
Professional Accounting \$279.72 for water billing

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

Ken Rudie	- Aye
Joseph Volpert	- Aye

Rena Kelly - Aye  
David Kelly - Aye  
Brian Wallman - Absent

the following resolutions were adopted:

**RESOLVED**, by the Board of Trustees of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska, that the Chairman and Clerk have previously executed and delivered Warrant Nos. 1948, 1949 and 1950 of the District, to the following payees and in the following amounts, said warrants being drawn on the General Fund of the District and drawing interest at the rate of 7% per annum and to be redeemed no later than three years from the issuance date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law and that said warrants are hereby ratified and approved, to-wit:

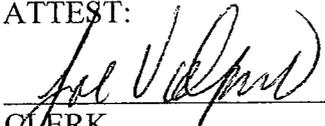
#1948 Milne Company for - classification services	\$25.00
#1949 Providence Group, Inc.- water system operator	\$1,566.50
#1950 Professional Accounting - for water billing	\$279.72

The Chairman stated that the next item of business on the agenda was setting a time and place for the next meeting of the Board. After brief discussion, it was determined that the next meeting of the Board will be held on September 13, 2010 at 7:00 o'clock p.m. at the Springfield Memorial Library.

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

  
\_\_\_\_\_  
CHAIRMAN

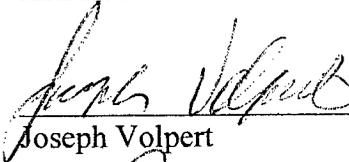
ATTEST:

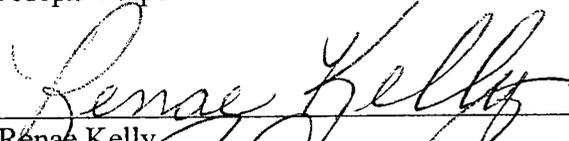
  
\_\_\_\_\_  
CLERK

**ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING**

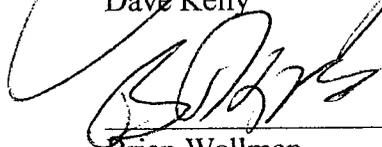
The undersigned Trustees of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held 7:00 o'clock p.m. on Monday, August 16, 2010, at Springfield Memorial Library, 665 Main St., Springfield, Nebraska.

  
\_\_\_\_\_  
Ken Rudie

  
\_\_\_\_\_  
Joseph Volpert

  
\_\_\_\_\_  
Renae Kelly

  
\_\_\_\_\_  
Dave Kelly

  
\_\_\_\_\_  
Brian Wallman

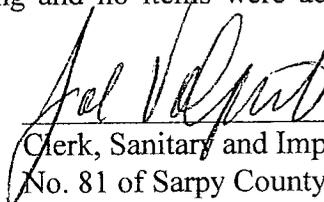
**SANITARY AND IMPROVEMENT DISTRICT NO. 81  
OF SARPY COUNTY, NEBRASKA**

Agenda for Trustees' meeting to be held August 16, 2010 at 7:00 o'clock p.m. at Springfield Memorial Library, 665 Main St., Springfield, Nebraska.

1. Announcement in Compliance with Open Meetings Act.
2. Approve minutes of May 24, 2010 meeting.
3. Resident concerns.
4. Results of special election.
5. Preliminary budget review.
6. Engineer's report.
  - A. Water production costs
  - B. Street repairs
  - C. Assembly of water plans for water operator
7. Report of water system operator.
8. Water system reports.
  - A. Reports from Gary Shepherd
  - B. Reports from Gerry Gutoski
  - C. Deposits with County Treasurer
9. Attorney's report.
10. Ratification of warrant and payment of bills.
11. Set date and place for next meeting - September 13, 2010.

**CERTIFICATE**

The undersigned Clerk of the above-designated District certifies that the foregoing agenda was prepared and available for public inspection at the address shown in the notice of the meeting prior to the commencement of the meeting and no items were added to the agenda after the commencement of the meeting.

  
\_\_\_\_\_  
Clerk, Sanitary and Improvement District  
No. 81 of Sarpy County, Nebraska

## CERTIFICATE

The undersigned hereby certify that they are the Chairman and Clerk of Sanitary and Improvement District Number 81 of Sarpy County, Nebraska, (the "District") and hereby further certify as follows:

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

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

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

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

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

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

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 1<sup>st</sup> day of Sept., 2010.

  
\_\_\_\_\_  
Chairman

  
\_\_\_\_\_  
Clerk

Heather

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**From:** Erwin, Jessica [Jessica.Erwin@papilliontimes.com]  
**Sent:** Thursday, August 05, 2010 10:02 AM  
**To:** Larry  
**Subject:** RE: SID 81 Meeting Notice Publication

*RECEIVED YOUR EMAIL*

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**From:** Larry Forman [mailto:larryforman@hfncm.com]  
**Posted At:** Wednesday, August 04, 2010 2:59 PM  
**Posted To:** Legals  
**Conversation:** SID 81 Meeting Notice Publication  
**Subject:** SID 81 Meeting Notice Publication

**Please see attached. Please call with questions**

**LRF**



## *Sarpy County Election Commission*

WAYNE BENA, ELECTION COMMISSIONER  
DEB DAVIS, CHIEF DEPUTY

*1261 Golden Gate Drive, Suite 6E • Papillion, NE 68046-2884*  
*Phone 402-593-2167 • [www.sarpy.com/election](http://www.sarpy.com/election) • Fax 402-593-5770*



August 11, 2010

TO: SID 81  
13706 S 129<sup>th</sup> St  
Springfield NE 68059

ATTN: Clerk Joseph M Volpert

**CERTIFICATE OF OFFICIAL RETURNS FOR  
SANITARY AND IMPROVEMENT DISTRICT 81  
TAX RATE INCREASE  
AT THE ELECTION HELD AUGUST 10, 2010**

I, Wayne Bena, Election Commissioner, in and for the County of Sarpy, in the State of Nebraska, do hereby certify that at the Election held on August 10, 2010, the following results for the Sanitary and Improvement District 81 ballot issue are as follows:

Yes	40
No	15

Seventy-six ballots were mailed to property owners and fifty-five ballots were returned to the Election Office.

IN TESTIMONY WHEREOF, I have hereunto set my hand and have caused to be affixed hereto the seal of my office, in the City of Papillion, County of Sarpy, State of Nebraska, this 11<sup>th</sup> day of August, 2010.

Wayne Bena, Sarpy County Election Commissioner

CC: Larry Forman

S.I.D. #81  
Billing Report  
July 31, 2010

Service Name	Service Address	Billed
Patricial Wilcox	13606 So 127th St	12.66
David Buddenhagen	13508 So 127th St	19.25
Chris Kortus	12804 Jennifer St	15.30
Rob Brokemeier	13604 So 129th St	175.67
Rob Brokemeier	13604 So 129th St	0.00
David Kelly	13807 So 129th St	37.98
Teresa Fryar	13510 So 129th St	60.54
Richard Chladek	12602 Fairview Ct	30.74
David Roberts	12902 Kelly St	12.66
Ivalo Sender	13602 So 131st St	15.56
Brian Newton	12906 Jennifer St	46.29
Wallace & Brynda Yocum	13102 Jennifer St	12.80
Thomas Buffington	13704 So 131st St	76.63
Rita Hurlbutt	13105 Jennifer St	12.66
David Zebert II	13705 So 129th St	28.62
Bobby Lee Palmer	13603 So 129th St	12.66
Dennis Feldhacker	13507 So 127th St	12.66
Lorin Mock	12801 Kelly St	(3.46)
R Schaffer & L Williams	13606 So 131st St	26.11
Terry Schaeffer	13801 So 127th St	25.19
David Walter	12803 Jennifer St	12.66
Crinda Anderson	13607 So 129th St	222.45
Ken Rudie	12705 Jennifer St	28.09
Brian & Nicole Wallman	12702 Jennifer St	17.28
Billy Gene Haymond	13703 So 127th St	12.66
Fred Krecji	13512 So 127th St	17.81
Bryan Wirth	13512 So 131st St	37.32
Daniel Tosoni	13508 So 131st St	24.79
Don Petrick	12907 Kelly St	53.41
Linda Coenen	12902 Jennifer St	12.66
Hamilton Kennedy	13701 So. 129th St	17.54
Terrance Way	13511 So. 131st St	40.75
Jeffrey & Bethany Beier	13703 So 131st St	77.42
William Bowling	13005 Kelly St	32.84
Frank Kolar	13702 So 129th St	18.34
Michael Tagel	13605 So 131st St	3.09
David Shapland	13601 So 131st St	64.90
Scott Jackson	13801 So 131st St	22.56
Kathleen Biernbaum	12606 Fairview Ct	12.66
Susan Dooling	13002 Kelly St	12.13
Kenneth Reimers	12802 Kelly St	29.80
Mark Laimans	13505 So 127th St	21.63
Jeffrey Achenbach	12706 Jennifer St	24.14
Steven Nielsen	13704 So 127th St	35.22
Steven Nielsen	13704 So 127th St	0.00
Kirk Fraser	13809 So 127th St	18.46
James McElwain	13707 So 127th St	20.71
Joseph Volpert	13706 So 129th St	17.28
James McElwain	12906 Kelly St	(9.43)
Cory Reed	13509 So 129th St	16.75
Errol Held	13601 So 127th St	29.81
Arthur Hayes	13608 So 129th St	32.44

James Thompson	13708 So 131st St	26.78
Elizabeth Kros	13602 So 127th St	12.66
Edward Alex	12701 Jennifer St	14.77
William Smith	13708 So 127th St	19.39
Jerome Kearney	13802 So 131st St	(21.43)
Rodney Clifton	13004 Jennifer St	27.69
David Mangelsen	12605 Fairview Ct	35.61
Richard Moore	13003 Jennifer St	20.45
Mark Safarik	13101 Jennifer St	12.66
Joseph Fibich	13104 Kelly St	15.56
Ken Kespohl	13901 So 129th St	23.08
Leo Anderson	13707 So 131st st	12.66
James Renander	12903 Kelly St	39.44
Merle VanDyke	13902 So 129th St	14.38
Eugene Bielenberg	13504 So 131st St	25.19
Marlene Werner	12905 Jennifer St	12.66
Jeffrey Steenbock	13507 So 131st St	17.28

Conrad Kwapnioski	12806 Kelly St	17.14
Jim Morris	13503 So 127th St	33.63
Thomas Webster	13009 Jennifer St	35.22
Eric Stane	13505 So 129th St	22.68
Wesley McGinnis	13805 So 127th St	31.12
Matthew Meinders	13511 So 127th St	21.89
Davis Gerdes	13108 Kelly St	37.23
		<hr/> 2,116.43

S.I.D. #81  
Usage  
July 31, 2010

Service Name	Service Address	Usage
Patricial Wilcox	13606 So 127th St	2,300
David Buddenhagen	13508 So 127th St	5,500
Chris Kortus	12804 Jennifer St	4,000
Rob Brokemeier	13604 So 129th St	15,850
Rob Brokemeier	13604 So 129th St	0
David Kelly	13807 So 129th St	12,600
Teresa Fryar	13510 So 129th St	21,150
Richard Chladek	12602 Fairview Ct	3,550
David Roberts	12902 Kelly St	2,900
Ivalo Sender	13602 So 131st St	4,100
Brian Newton	12906 Jennifer St	5,250
Wallace & Brynda Yocum	13102 Jennifer St	3,050
Thomas Buffington	13704 So 131st St	10,700
Rita Hurlbutt	13105 Jennifer St	1,600
David Zebert II	13705 So 129th St	9,050
Bobby Lee Palmer	13603 So 129th St	2,750
Dennis Feldhacker	13507 So 127th St	2,450
Lorin Mock	12801 Kelly St	4,950
R Schaffer & L Williams	13606 So 131st St	2,200
Terry Schaeffer	13801 So 127th St	7,750
David Walter	12803 Jennifer St	2,850
Crinda Anderson	13607 So 129th St	29,900
Ken Rudie	12705 Jennifer St	8,850
Brian & Nicole Wallman	12702 Jennifer St	4,750
Billy Gene Haymond	13703 So 127th St	2,500
Fred Krecji	13512 So 127th St	4,950
Bryan Wirth	13512 So 131st St	(12,450)
Daniel Tosoni	13508 So 131st St	7,600
Don Petrick	12907 Kelly St	18,450
Linda Coenen	12902 Jennifer St	2,350
Hamilton Kennedy	13701 So. 129th St	4,850
Terrance Way	13511 So. 131st St	6,150
Jeffrey & Bethany Beier	13703 So 131st St	27,550
William Bowling	13005 Kelly St	10,650
Frank Kolar	13702 So 129th St	5,150
Michael Tagel	13605 So 131st St	4,400
David Shapland	13601 So 131st St	13,450
Scott Jackson	13801 So 131st St	6,750
Kathleen Biernbaum	12606 Fairview Ct	1,100
Susan Dooling	13002 Kelly St	2,850
Kenneth Reimers	12802 Kelly St	9,500
Mark Laimane	13505 So 127th St	6,400
Jeffrey Achenbach	12706 Jennifer St	7,350
Steven Nielsen	13704 So 127th St	8,750
Steven Nielsen	13704 So 127th St	0
Joe Benjamin	13809 So 127th St	5,200
James McElwain	13707 So 127th St	6,050
Joseph Volpert	13706 So 129th St	4,750
James McElwain	12906 Kelly St	10,700
Cory Reed	13509 So 129th St	4,550
Errol Held	13601 So 127th St	3,250
Arthur Hayes	13608 So 129th St	10,500

James Thompson	13708 So 131st St	8,350
Elizabeth Kros	13602 So 127th St	3,000
Edward Alex	12701 Jennifer St	3,800
William Smith	13708 So 127th St	5,550
Jerome Kearney	13802 So 131st St	7,000
Rodney Clifton	13004 Jennifer St	8,700
David Mangelsen	12605 Fairview Ct	11,700
Richard Moore	13003 Jennifer St	5,950
Mark Safarik	13101 Jennifer St	1,900
Joseph Fibich	13104 Kelly St	4,100
Ken Kespohl	13901 So 129th St	6,950
Leo Anderson	13707 So 131st st	2,100
James Renander	12903 Kelly St	13,150
Merle VanDyke	13902 So 129th St	3,650
Eugene Bielenberg	13504 So 131st St	7,750
Marlene Werner	12905 Jennifer St	1,800
Jeffrey Steenbock	13507 So 131st St	4,750

Conrad Kwapnioski	12806 Kelly St	4,700
Jim Morris	13503 So 127th St	10,950
Thomas Webster	13009 Jennifer St	4,150
Eric Stane	13505 So 129th St	6,800
Wesley McGinnis	13805 So 127th St	10,000
Matthew Meinders	13511 So 127th St	6,500
Davis Gerdes	13108 Kelly St	12,050
		<hr/>
		506,700

No of Users

74

Average Use

6,847

S.I.D. #81  
 Payments Received Schedule  
 July 31, 2010

Acct No	Service Name	Service Address	Check No	Date Paid	Amount
25342	Patricial Wilcox	13606 So 127th St	7316	07/12/10	15.03
38708	David Buddenhagen	13508 So 127th St	9835	07/07/10	17.94
46760	Chris Kortus	12804 Jennifer St	579	04/11/10	36.54
53120	Rob Brokemeier	13604 So 129th St	0	07/15/10	0.00
59800	David Kelly	13807 So 129th St	528	07/13/10	55.26
61198	Teresa Fryar	13510 So 129th St	2795	07/15/10	83.22
66848	Richard Chladek	12602 Fairview Ct	0	07/15/10	0.00
80886	David Roberts	12902 Kelly St	670	07/09/10	12.66
80896	Ivalo Sender	13602 So 131st St	3520	07/13/10	17.94
81274	Brian Newton	12906 Jennifer St	0	07/15/10	0.00
81890	Wallace & Brynda Yocum	13102 Jennifer St	1233	07/12/10	27.04
81896	Thomas Buffington	13704 So 131st St	0	07/15/10	0.00
81904	Rita Hurlbutt	13105 Jennifer St	1216	07/09/10	12.66
81926	David Zebert II	13705 So 129th St	6460	07/13/10	58.03
81952	Bobby Lee Palmer	13603 So 129th St	5502	07/15/10	12.66
83990	Dennis Feldhacker	13507 So 127th St	10899	07/10/10	26.90
84138	Lorin Mock	12801 Kelly St	0	07/15/10	0.00
84456	R Schaffer & L Williams	13606 So 131st St	0	07/15/10	0.00
84708	Terry Schaeffer	13801 So 127th St	6166	07/27/10	18.07
84710	David Walter	12803 Jennifer St	7826	07/21/10	13.32
84720	Crinda Anderson	13607 So 129th St	6658	07/08/10	50.00
84810	Ken Rudie	12705 Jennifer St	1997	07/08/10	25.98
84816	Brian & Nicole Wallman	12702 Jennifer St	2474	07/22/10	38.39
85068	Billy Gene Haymond	13703 So 127th St	8756	07/15/10	17.54
85324	Fred Krecji	13512 So 127th St	5282	07/28/10	50.11
85346	Bryan Wirth	13512 So 131st St	0	07/15/10	0.00
85348	Daniel Tosoni	13508 So 131st St	5149	07/08/10	32.71
85350	Don Petrick	12907 Kelly St	2290	07/07/10	58.81
85352	Linda Coenen	12902 Jennifer St	6138	07/14/10	13.98
86012	Hamilton Kennedy	13701 So. 129th St	1623	07/12/10	21.24
86016	Terrance Way	13511 So. 131st St	0	07/15/10	0.00
86026	Jeffrey & Bethany Beier	13703 So 131st St	1343	07/08/10	78.73
86030	William Bowling	13005 Kelly St	6732	07/07/10	41.02
86034	Frank Kolar	13702 So 129th St	2359	07/19/10	22.95
86040	Michael Tagel	13605 So 131st St	4133	07/12/10	25.00
86078	David Shapland	13601 So 131st St	5292	07/22/10	44.05
86080	Scott Jackson	13801 So 131st St	5772	07/16/10	41.67
86546	Kathleen Biernbaum	12606 Fairview Ct	597	07/08/10	12.66
86548	Susan Dooling	13002 Kelly St	7986	07/07/10	12.66
86700	Kenneth Reimers	12802 Kelly St	6774	07/18/10	20.84
86706	Mark Laimane	13505 So 127th St	9568	07/14/10	27.83
86714	Jeffrey Achenbach	12706 Jennifer St	6765	07/07/10	29.15
86718	Steven Nielsen	13704 So 127th St	3212	07/20/10	41.15
86816	Joe Benjamin	13809 So 127th St	1185	07/07/10	17.54
86866	James McElwain	13707 So 127th St	7675	07/12/10	15.70
86870	Joseph Volpert	13706 So 129th St	4790	07/27/10	20.45
86876	James McElwain	12906 Kelly St	860	07/19/10	85.00
86924	Cory Reed	13509 So 129th St	1423	07/09/10	17.94
86934	Errol Held	13601 So 127th St	0	07/15/10	0.00
86964	Arthur Hayes	13608 So 129th St	12283	07/07/10	36.27
86966	James Thompson	13708 So 131st St	4186	07/08/10	57.37
86986	Elizabeth Kros	13602 So 127th St	1056	07/13/10	13.98

86988	Edward Alex	12701 Jennifer St	6461	07/13/10	17.41
86992	William Smith	13708 So 127th St	4935	07/09/10	22.56
87000	Jerome Kearney	13802 So 131st St	0	07/15/10	0.00
87028	Rodney Clifton	13004 Jennifer St	2065	07/11/10	43.92
87032	David Mangelsen	12605 Fairview Ct	8171	07/12/10	135.44
87040	Richard Moore	13003 Jennifer St	5991	07/26/10	22.82
87090	Mark Safarik	13101 Jennifer St	3327	07/14/10	12.66
87124	Joseph Fibich	13104 Kelly St	9553	07/19/10	16.35
87192	Ken Kespohl	13901 So 129th St	3522	07/16/10	22.16
87236	Leo Anderson	13707 So 131st st	5109	07/14/10	12.66
87238	James Renander	12903 Kelly St	3310	07/15/10	79.39
87240	Merle VanDyke	13902 So 129th St	6101	07/09/10	16.88
87250	Eugene Bielenberg	13504 So 131st St	19009	07/19/10	27.04
87264	Marlene Werner	12905 Jennifer St	5120	07/13/10	12.66
57276	Jeffrey Steenbock	13507 So 131st St	3094	07/12/10	17.54

87280	Conrad Kwapnioski	12806 Kelly St	9952	07/12/10	23.21
87286	Jim Morris	13503 So 127th St	921	07/12/10	32.84
87288	Thomas Webster	13009 Jennifer St	0	07/15/10	0.00
87304	Eric Stane	13505 So 129th St	36	07/15/10	23.47
87344	Wesley McGinnis	13805 So 127th St	1518	07/07/10	31.12
87460	Matthew Meinders	13511 So 127th St	2405	07/09/10	59.22
87462	Davis Gerdes	13108 Kelly St	7608	07/12/10	51.74
					<u>2,059.08</u>

S.I.D. #81  
Accounts Receivable Aging  
July 31, 2010

Service Name	Service Address	Current Balance	30 Days	60 Days	90 Days
Patricial Wilcox	13606 So 127th St	12.66	12.66	0.00	0.00
David Buddenhagen	13508 So 127th St	19.25	19.25	0.00	0.00
Chris Kortus	12804 Jennifer St	15.30	15.30	0.00	0.00
Rob Brokemeier	13604 So 129th St	175.67	53.94	65.15	56.58
Rob Brokemeier	13604 So 129th St	0.00	0.00	0.00	0.00
David Kelly	13807 So 129th St	37.98	37.98	0.00	0.00
Terese Fryar	13510 So 129th St	60.54	60.54	0.00	0.00
Richard Chladek	12602 Fairview Ct	30.74	14.12	16.62	0.00
David Roberts	12902 Kelly St	12.66	12.66	0.00	0.00
Ivalo Sender	13602 So 131st St	15.56	15.56	0.00	0.00
Brian Newton	12906 Jennifer St	46.29	18.60	27.69	0.00
Wallace & Brynda Yocum	13102 Jennifer St	12.80	12.80	0.00	0.00
Thomas Buffington	13704 So 131st St	76.63	32.97	43.66	0.00
Rita Hurlbutt	13105 Jennifer St	12.66	12.66	0.00	0.00
David Zebert II	13705 So 129th St	28.62	28.62	0.00	0.00
Bobby Lee Palmer	13603 So 129th St	12.66	12.66	0.00	0.00
Dennis Feldhacker	13507 So 127th St	12.66	12.66	0.00	0.00
Lorin Mock	12801 Kelly St	(3.46)	17.81	(21.27)	0.00
R Schaffer & L Williams	13606 So 131st St	26.11	12.66	13.45	0.00
Terry Schaeffer	13801 So 127th St	25.19	25.19	0.00	0.00
David Walter	12803 Jennifer St	12.66	12.66	0.00	0.00
Crinda Anderson	13607 So 129th St	222.45	83.61	103.79	35.05
Ken Rudie	12705 Jennifer St	28.09	28.09	0.00	0.00
Brian & Nicole Wallman	12702 Jennifer St	17.28	17.28	0.00	0.00
Billy Gene Haymond	13703 So 127th St	12.66	12.66	0.00	0.00
Fred Krecji	13512 So 127th St	17.81	17.81	0.00	0.00
Bryan Wirth	13512 So 131st St	37.32	(35.63)	47.63	25.32
Daniel Tosoni	13508 So 131st St	24.79	24.79	0.00	0.00
Don Petrick	12907 Kelly St	53.41	53.41	0.00	0.00
Linda Coenen	12902 Jennifer St	12.66	12.66	0.00	0.00
Hamilton Kennedy	13701 So. 129th St	17.54	17.54	0.00	0.00
Terrance Way	13511 So. 131st St	40.75	20.97	19.78	0.00
Jeffrey & Bethany Beier	13703 So 131st St	77.42	77.42	0.00	0.00
William Bowling	13005 Kelly St	32.84	32.84	0.00	0.00
Frank Kolar	13702 So 129th St	18.34	18.34	0.00	0.00
Michael Tagel	13605 So 131st St	3.09	16.35	(13.26)	0.00
David Shaplant	13601 So 131st St	64.90	40.23	24.67	0.00
Scott Jackson	13801 So 131st St	22.56	22.56	0.00	0.00
Kathleen Biernbaum	12606 Fairview Ct	12.66	12.66	0.00	0.00
Susan Dooling	13002 Kelly St	12.13	12.66	(0.53)	0.00
Kenneth Reimers	12802 Kelly St	29.80	29.80	0.00	0.00
Mark Laimans	13505 So 127th St	21.63	21.63	0.00	0.00
Jeffrey Achenbach	12706 Jennifer St	24.14	24.14	0.00	0.00
Steven Nielsen	13704 So 127th St	35.22	35.22	0.00	0.00
Steven Nielsen	13704 So 127th St	0.00	0.00	0.00	0.00
Joe Benjamin	13809 So 127th St	18.46	18.46	0.00	0.00
James McElwain	13707 So 127th St	20.71	20.71	0.00	0.00
Joseph Volpert	13706 So 129th St	17.28	17.28	0.00	0.00
James McElwain	12906 Kelly St	(9.43)	32.97	(42.40)	0.00
Cory Reed	13509 So 129th St	16.75	16.75	0.00	0.00
Errol Held	13601 So 127th St	29.81	13.32	16.49	0.00
Arthur Hayes	13608 So 129th St	32.44	32.44	0.00	0.00

James Thompson	13708 So 131st St	26.78	26.78	0.00	0.00
Elizabeth Kros	13602 So 127th St	12.66	12.66	0.00	0.00
Edward Alex	12701 Jennifer St	14.77	14.77	0.00	0.00
William Smith	13708 So 127th St	19.39	19.39	0.00	0.00
Jerome Kearney	13802 So 131st St	(21.43)	23.21	(44.64)	0.00
Rodney Clifton	13004 Jennifer St	27.69	27.69	0.00	0.00
David Mangelsen	12605 Fairview Ct	35.61	35.61	0.00	0.00
Richard Moore	13003 Jennifer St	20.45	20.45	0.00	0.00
Mark Safarik	13101 Jennifer St	12.66	12.66	0.00	0.00
Joseph Fibich	13104 Kelly St	15.56	15.56	0.00	0.00
Ken Kespohl	13901 So 129th St	23.08	23.08	0.00	0.00
Leo Anderson	13707 So 131st st	12.66	12.66	0.00	0.00
James Renander	12903 Kelly St	39.44	39.44	0.00	0.00
Merle VanDyke	13902 So 129th St	14.38	14.38	0.00	0.00
Eugene Bielenberg	13504 So 131st St	25.19	25.19	0.00	0.00
Marlene Werner	12905 Jennifer St	12.66	12.66	0.00	0.00
Jeffrey Steenbock	13507 So 131st St	17.28	17.28	0.00	0.00

Conrad Kwapnioski	12806 Kelly St	17.14	17.14	0.00	0.00
Jim Morris	13503 So 127th St	33.63	33.63	0.00	0.00
Thomas Webster	13009 Jennifer St	35.22	15.70	19.52	0.00
Eric Stane	13505 So 129th St	22.68	22.68	0.00	0.00
Wesley McGinnis	13805 So 127th St	31.12	31.12	0.00	0.00
Matthew Meinders	13511 So 127th St	21.89	21.89	0.00	0.00
Davis Gerdes	13108 Kelly St	37.23	37.23	0.00	0.00
		2,116.43	1,723.13	276.35	116.95

SID 81

Nebraska Public Health Environmental Laboratory  
3701 South 14th Street  
Lincoln, NE 68502  
(402) 471-2122  
(402) 471-2080 (fax)

NE3115309  
GERALD GUTOWSKI  
8505 MAKAHA CR  
PAPILLION, NE 68046

**ANALYTICAL RESULTS QUALIFIERS**

Workorder: Profile: Routine, Routine

Lab ID: 34115	Date Received: 7/19/2010	Matrix: Water
Sample ID: 34115	Date Collected: 7/19/2010 10:03	
Sampled By: GUTOSKI, G.	Date Reported: 7/20/2010	
Location: Z1SB 13805 S 122TH		

Parameters	Results	Units	Qual	Report Limit	MCL	Analyzed	Bv
Analytical Method: SM 9223B - Colilert							
Total Coliform	Total coliform absent, meets bacteriological standards	cfu/100 ml		0		7/20/2010	TSW
E.coli	E. coli absent	cfu/100 ml		0		7/20/2010	TSW

**SAMPLE COMMENTS:**

[1] Monthly Rt Coliform CL, July 2010 Week 1

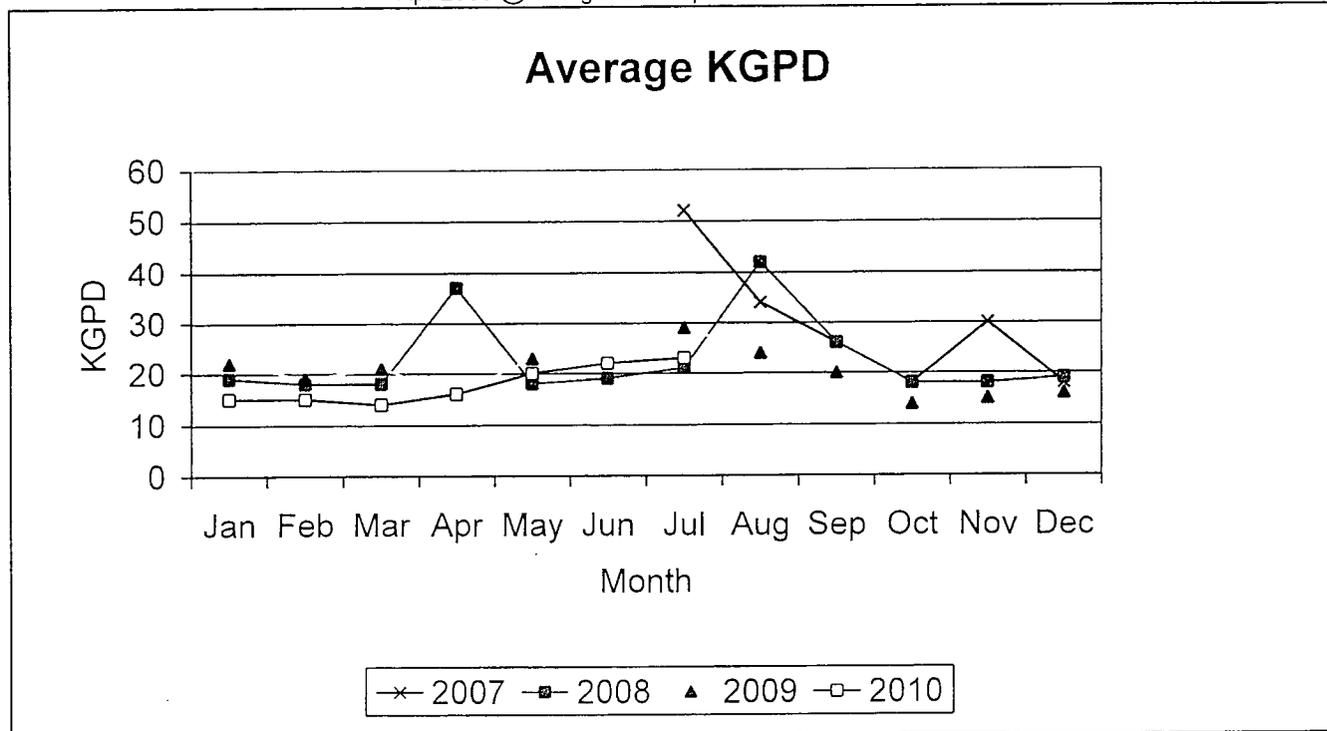
**REMARKS** See reverse side of report for description of acronyms and data qualifiers. For inquiries on result interpretation call: (402) 471-6435.



Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
2007							52	34	26	18	30	18	29.66667
2008	19	18	18	37	18	19	21	42	26	18	18	19	22.75
2009	22	19	21	16	23	22	29	24	20	14	15	16	20.08333
2010	15	15	14	16	20	22	23						17.85714

\*Apr 2008 @400Kgal tank repair

Submitted by Field R&D





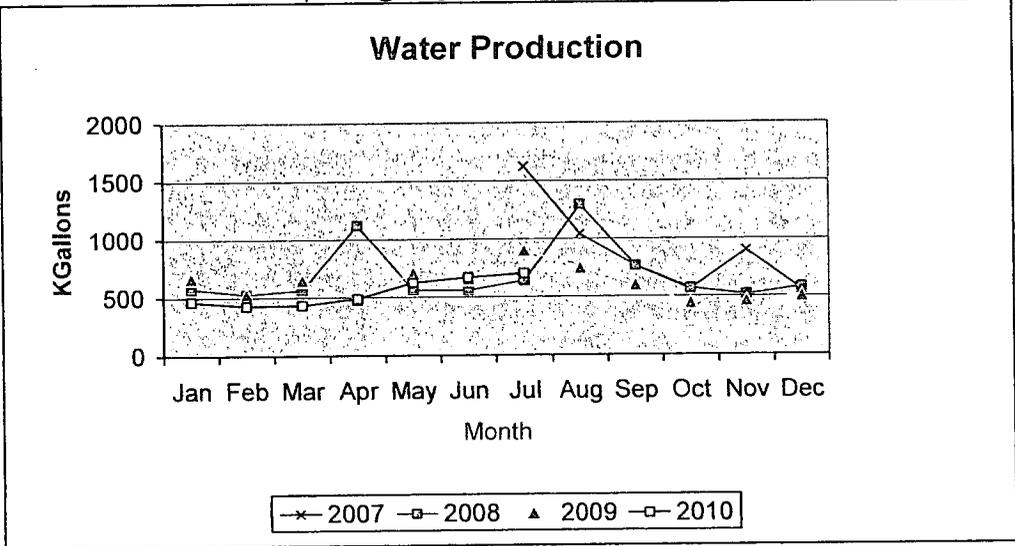
SID 81 Monthly Water Use

KGallon Well Production

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
2007							1624	1040	767	563	897	555	5446
2008	577	530	567	1123	565	560	642	1298	766	570	515	579	8292
2009	671	531	652	486	710	661	900	750	603	448	464	505	7381
2010	466	428	435	488	623	668	701						3809

\*Apr. 2008 @400Kgal tank repair

Submitted by Field R&D



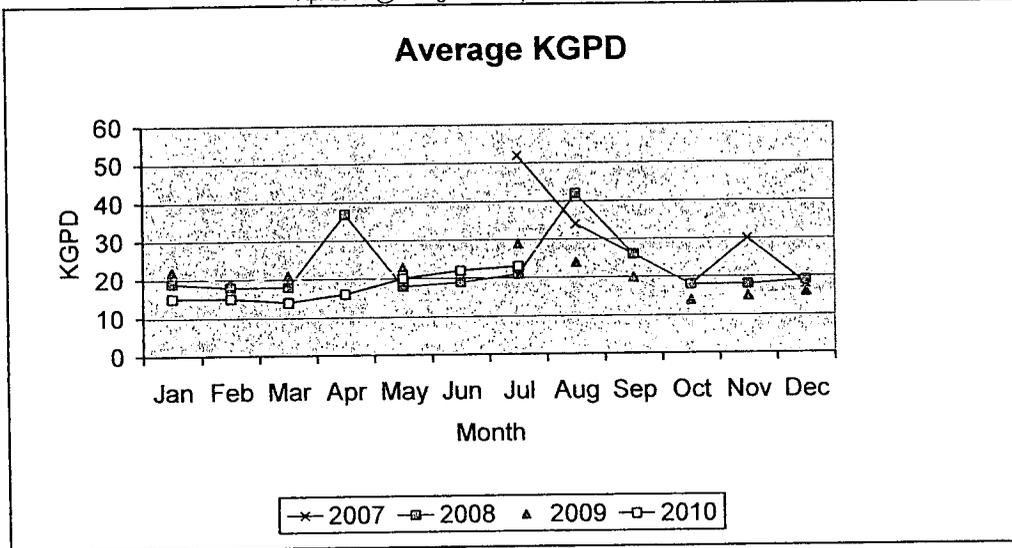
SID 81 Monthly Water Use

KGPD (1000 Gallons Per Day)

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
2007							52	34	26	18	30	18	<u>29.66667</u>
2008	19	18	18	37	18	19	21	42	26	18	18	19	<u>22.75</u>
2009	22	19	21	16	23	22	29	24	20	14	15	16	<u>20.08333</u>
2010	15	15	14	16	20	22	23						<u>17.85714</u>

\*Apr 2008 @400Kgal tank repair

Submitted by Field R&D



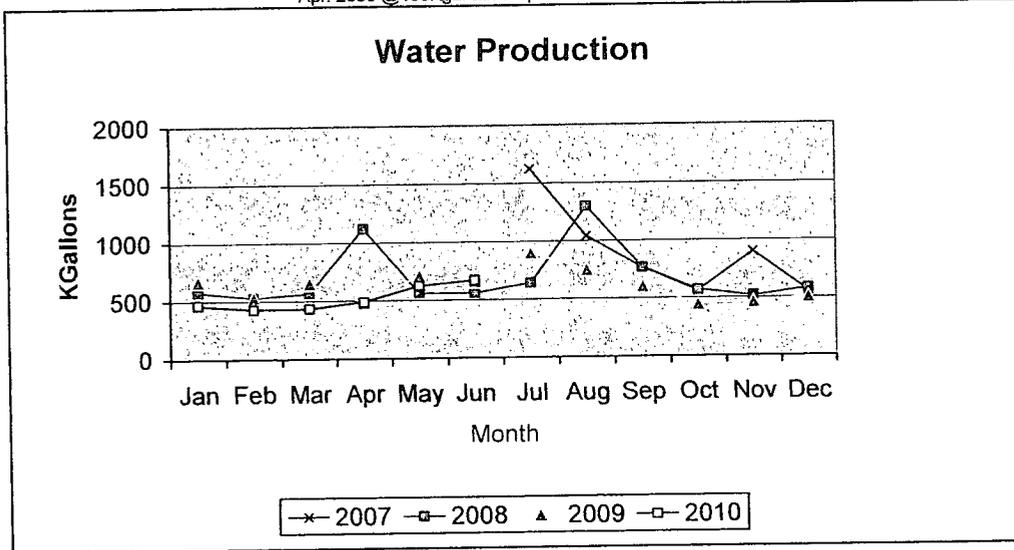
SID 81 Monthly Water Use

KGallon Well Production

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
2007							1624	1040	767	563	897	555	5446
2008	577	530	567	1123	565	560	642	1298	766	570	515	579	8292
2009	671	531	652	486	710	661	900	750	603	448	464	505	7381
2010	466	428	435	488	623	668							3108

\*Apr. 2008 @400Kgal tank repair

Submitted by Field R&D



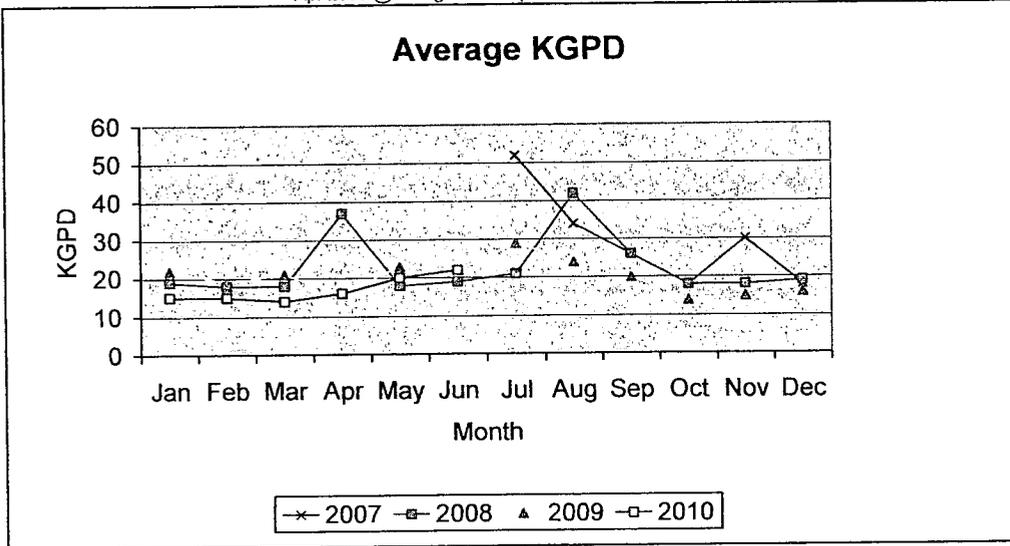
SID 81 Monthly Water Use

KGPD (1000 Gallons Per Day)

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
2007							52	34	26	18	30	18	<u>29.66667</u>
2008	19	18	18	37	18	19	21	42	26	18	18	19	<u>22.75</u>
2009	22	19	21	16	23	22	29	24	20	14	15	16	<u>20.08333</u>
2010	15	15	14	16	20	22							<u>17</u>

\*Apr 2008 @400Kgal tank repair

Submitted by Field R&D



MISCELLANEOUS PAYMENT RECPT#: 16979  
SARPY COUNTY  
1210 Golden Gate Drive  
Papillion NE 68046

DATE: 08/04/10      TIME: 16:15  
CLERK: jreineke      DEPT:  
CUSTOMER#: 0

PARCEL:

CHKG: 81G	SID 81 GEN REV	2059.08
-----		
REVENUE:		
1 7981009 454001		2059.08
MISCELLANEOUS REVENUE		
REF1:	REF2:	
CASH:		
0000 110000		2059.08
CASH ON HAND		
-----		

AMOUNT PAID:      2059.08

PAID BY:      SID 81  
PAYMENT METH: CHECK

REFERENCE:

AMT TENDERED:	2059.08
AMT APPLIED:	2059.08
CHANGE:	.00

TOTAL P.01

AUG-04-2010 16:33

P.01/01



## **SECOND REQUEST**

May 21, 2010

Board of Trustees  
Sanitary and Improvement District No. 81  
of Sarpy County, Nebraska

We are pleased to confirm our understanding of the services we are to provide Sanitary and Improvement District No. 81 of Sarpy County, Nebraska for the year ended June 30, 2010. We will audit the financial statements of the governmental activities and each major fund, which collectively comprise the basic financial statements of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska as of and for the year ended June 30, 2010.

Supplementary information other than required supplementary information (RSI) also accompanies Sanitary and Improvement District No. 81 of Sarpy County, Nebraska's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of Taxes Receivable
2. Schedule of Investments
3. Information Required by Section 31-715 and 31-740
4. District Officials and Related Bonds

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any

reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that Sanitary and Improvement District No. 81 of Sarpy County, Nebraska is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards for financial audits contained in *Government Auditing Standards* may not satisfy the legal, regulatory, or contractual requirements.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Sanitary and Improvement District No. 81 of Sarpy County, Nebraska and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to present the supplementary information with the audited financial statements.

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, and the timing and format for providing that information.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures—Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Audit Administration, Fees, and Other**

The parties agree that any controversy or claim arising out of or relating to the services provided pursuant to this engagement letter agreement shall first be submitted for resolution to mediation with a mediator to be agreed upon by the parties. If mediation is not successful in resolving such controversy or claim, it shall be determined by binding arbitration in accordance with the applicable Arbitration Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association; and judgment on the award by the arbitrator(s) may be rendered in any court of competent jurisdiction.

Our fees for these services will be based on the actual time spent at our standard hourly rates, plus out-of-pocket costs such as report production, typing, postage, etc.

We appreciate the opportunity to be of service to Sanitary and Improvement District No. 81 of Sarpy County, Nebraska and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Goracke, Ritterbush & Piotrowski, L.L.P.

  
Paul F. Piotrowski, CPA

RESPONSE:

This letter correctly sets forth the understanding of Sanitary and Improvement District No. 81 of Sarpy County, Nebraska.

By: Ken Rudi

Title: CHAIRMAN

Date: 8/16/10

# Professional Accounting

21104 Lincoln Blvd  
Gretna Ne 68028  
Phone: 871-6991 Fax: 891-1466

June 1, 2010

S.I.D. #81  
Springfield, NE 68059

Prepare May Water Billing	\$ 222.00
Postage 74 @ .28	<u>20.72</u>
	\$ 242.72

1942

Billing rates will be increasing to \$3.50 in July. This will give the board adequate time to seek additional bids if it so chooses.

Gary W Shepherd

Providence Group, Inc.  
 8505 Makaha Court  
 Papillion, NE 68046-5616

Invoice No. 100061 06-02-10  
 Customer No. SID81

SID #81  
 c/o Larry Forman  
 7171 Mercy Road - Suite 650  
 Omaha, NE 68106-2669

Terms: 18% APR interest rate applies to unpaid balances after 31 days, 07-03-10

Quant	Item No.	Item Description	Unit Price	Extension
1	FHPWS	LASTMONTH - WATER WELLS NORTH & SOUTH OPS FEE	1280.00	\$1280.00
5	HRS	EXTRAORDINARY SERVICES	49.50	247.50
1		ONE-CALL SERVICE FEE	50.00	50.00
1		QWEST SERVICE: 253-2480 NORTH & 253-2195 SOUTH	88.00	88.00
-----> Note: SIGNIFICANT EVENTS: PREP AND DISTRIBUTE WATER QUALITY AND CROSS CONNECT SURVEY REPORTS. COMPLIANCE WORK FOR SANITARY SURVEY. PREP NORTH WELL GAS LINE AND COORDINATE WITH FERREL GAS.				

Subtotal \$1,665.50  
 \*Sales Tax: NOT APPLICABLE .00  
 TOTAL AMOUNT DUE \$1,665.50

>>> Please submit your payment with the top part of this invoice <<<

1943



14710 West Dodge Road, Suite 100  
Omaha, Nebraska 68154-2027

(Ph) 402.496.2498  
(Fax) 402.496.2730

June 13, 2010

Invoice No: 0103019.90 - 0000021

S.I.D. NO. 81 OF SARPY COUNTY, NE  
C/O MR. LARRY FORMAN, ATTORNEY  
HILLMAN, FORMAN, NELSEN, CHILDERS & McCO  
7171 MERCY ROAD, SUITE 650  
OMAHA, NE 68106

Project 0103019.90 FAIRVIEW HEIGHTS - SID 81 G.F.

**Professional Services through May 22, 2010**

TASK 375 CONSULTATIONS, MEETINGS & CORRESPONDENCE  
*Work related to Credit Application and Coordination of Refilling of LP tank*

**PROFESSIONAL PERSONNEL**

	Hours	Rate	Amount
CONSTRUCTION COORDINATOR II	1.00	89.00	<u>89.00</u>
<b>Total Labor</b>			<b>89.00</b>
<b>Total this Task</b>			<b>\$89.00</b>

TASK 387 PAVING MAINTENANCE - *Street Sweeping*

**PROFESSIONAL PERSONNEL**

	Hours	Rate	Amount
ENGINEERING TECHNICIAN IV	1.20	78.00	93.60
ADMINISTRATIVE ASSISTANT II	.20	59.00	<u>11.80</u>
<b>Total Labor</b>			<b>105.40</b>
<b>Total Reimbursables</b>			<b>19.57</b>
<b>Unit Billing</b>			<u><b>3.52</b></u>
<b>Total this Task</b>			<b>\$128.49</b>

TASK 390 WATER SYSTEM MAINTENANCE

**PROFESSIONAL PERSONNEL**

	Hours	Rate	Amount
SENIOR PROJECT ENGINEER III	.80	124.00	99.20
ADMINISTRATIVE ASSISTANT II	.60	59.00	<u>35.40</u>
<b>Total Labor</b>			<b>134.60</b>
<b>Unit Billing</b>			<u><b>9.29</b></u>
<b>Total this Task</b>			<b>\$143.89</b>

**TOTAL INVOICE AMOUNT**

**\$361.38**

**Outstanding Invoices**

Number	Date	Balance
0000019	3/8/2010	232.50 - <i>pcd</i>
0000020	4/8/2010	<u>165.96</u> - <i>pcd</i>
<b>Total</b>		<b>398.46</b>

*1944*

Terms: Due Upon Receipt



# INVOICE

X 13619 INDUSTRIAL ROAD  
 OMAHA NE 68137

Tel: 402-330-5100

NUMBER: 347262

1501 NEW PERRINE ROAD  
 FARMINGTON MO 63640

Tel: 573-760-1400

DATE: 05/08/10

1211 LYON ROAD  
 BATAVIA IL 60510

Tel: 630-406-1800

PAGE 1

<b>SOLD TO:</b>  SID #81 C/O JOEL BARD LAMP, RYNEARSON & ASSOCIATES 14710 WEST DODGE ROAD STE 100 OMAHA NE 68154-2027	<b>SHIP TO:</b>  SID #81 C/O JOEL BARD LAMP, RYNEARSON & ASSOCIATE 14710 WEST DODGE ROAD STE 1 OMAHA NE 68154-2027
---	--

Send all remittances to: Diesel Power Equipment Co. 13619 Industrial Road Omaha, NE 68137-1129

CUSTOMER NO. 187338	PHONE NUMBER 402-469-2498	FAX NUMBER 402-496-2730	CUSTOMER P.O. # JIM RENANDER
SALESMAN SS	TERMS Net 30 Days	DATE SHIPPED 00/00/00	SHIP VIA DELIVER
		ORDER NUMBER 1M 0244581	

QUANTITY		ITEM / DESCRIPTION	UNIT PRICE	EXTENSION
SHIPPED	B/O			
		***** DUPLICATE COPY *****		
		MAKE: MODEL: SERIAL NUMBER: APPLICATION:		
1		1M PROPANE FILL PROPANE FILL CH MD PER JIM RENANDER FOR FILL OF SID 81 GENERATOR PROPANE TANK. 312.80 GALLONS PLUS THE HAZMAT CHARGE.	985.70	985.70
			Subtotal	985.70
			Total Due	985.70

1945

A finance charge of 1% per month (12% annual) or the highest legal rate, will be assessed on accounts past due.  
**Goods cannot be returned for credit without prior written approval and must be accompanied by a Returned Goods Authorization number.**

www.dieselpower.com  
 E-mail: admin@dieselpower.com

AN EMPLOYEE OWNED COMPANY

CUSTOMER'S ORIGINAL

Providence Group, Inc.  
 8505 Makaha Court  
 Papillion, NE 68046-5616

Invoice No. 100071      07-01-10  
 Customer No. SID81

SID #81  
 c/o Larry Forman  
 7171 Mercy Road - Suite 650  
 Omaha, NE 68106-2669

Terms: 18% APR interest rate applies to unpaid balances after 31 days, 08-01-10

Quant	Item No.	Item Description	Unit Price	Extension
1	FHPWS	LASTMONTH - WATER WELLS NORTH & SOUTH OPS FEE	1280.00	\$1280.00
2	HRS	EXTRAORDINARY SERVICES	49.50	99.00
1		MATERIALS, SUPPLIES, POSTAGE, LAB FEES	.00	.00
1		ONE-CALL SERVICE FEE	50.00	50.00
1		QWEST SERVICE: 253-2480 NORTH & 253-2195 SOUTH	88.00	88.00
-----> Note: SIGNIFICANT EVENTS: AIR LEAK NORTH WELL HYDRO TANK.				

Subtotal      \$1,517.00  
 \*Sales Tax: NOT APPLICABLE      .00  
 TOTAL AMOUNT DUE      \$1,517.00

>>> Please submit your payment with the top part of this invoice <<<

*pd 7-21-10  
 # 1946*



Account Number	Due Date	Total Amount Due
0504100021	Aug 6, 2010	\$112.91

Customer Name: SID 81 SARPY  
Statement Date: July 19, 2010

For bill inquiries call the Omaha Office  
(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
0 T13R12S07W3, RICHFIELD NE	Street Light Method 15					\$374.81
12800 KELLY ST, SPRINGFIELD NE	General Service Non-Demand	6-15-10	7-14-10	686 kWh		\$84.19
13603 S 129 ST, SIREN, OMAHA NE	General Service Non-Demand					\$15.97
13809 S 127 ST, WELL, SPRINGFIELD NE	General Service Non-Demand	6-15-10	7-14-10	1452 kWh		\$159.62

Total Charges \$634.59  
Previous Balance 521.68CR  
Total Amount Due \$112.91

Late Payment Charge of \$6.38 applies after due date.

*\$ 2000.00  
7-21-10  
# 1947*

Please return this portion with payment

OPPD trims tree limbs away from electric lines for public safety and reliability of electric service.  
For more on tree trimming, visit oppd.com.

Statement Date: July 19, 2010

Account Number	Due Date	Total Amount Due
0504100021	Aug 6, 2010	\$112.91

Late Payment Charge of \$6.38 applies after due date.

Amount Paid

Energy Assistance Fund \$1  \$2  \$5  Other \$

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 330-1900

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



SID 81 SARPY  
% LARRY FORMAN

7171 MERCY RD STE 650  
OMAHA NE 68106-2670

PO BOX 3995  
OMAHA NE 68103-0995





Account Number	Due Date	Total Amount Due
0504100021	Aug 6, 2010	\$112.91

Customer Name: SID 81 SARPY  
Statement Date: July 19, 2010

Billing Information for service address: 0 T13R12S07W3, RICHFIELD NE

Billing Period From 6-17-2010 To 7-19-2010 @32 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL15	\$287.98	0.00	303.82
SL61	\$67.29	0.00	70.99

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

Sales Tax	15.84
Sales Tax	3.70
<b>Total Charges</b>	<b>\$374.81</b>



Account Number	Due Date	Total Amount Due
0504100021	Aug 6, 2010	\$112.91

Customer Name: SID 81 SARPY  
Statement Date: July 19, 2010

**Billing Information for service address: 12800 KELLY ST, SPRINGFIELD NE**

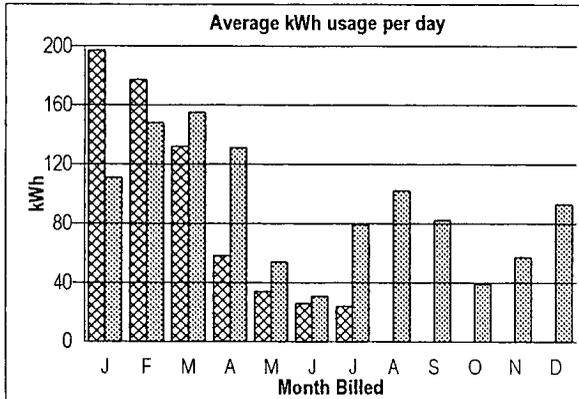
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	6-15-10	7-14-10	5580183	5627	6313 Actual	686	1	kWh	686

**Your Electric Usage Profile**

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2010 ☒	29	686	24	86	66
2009 ☒	31	2436	79	85	66

Basic Service	11.89
kWh Usage	67.91
Fuel And Purchased Power Adjustment	.00
Sales Tax	4.39
<b>Total Charges</b>	<b>\$84.19</b>

Your average daily electric cost was: **\$2.90**





Account Number	Due Date	Total Amount Due
0504100021	Aug 6, 2010	\$112.91

Customer Name: SID 81 SARPY  
Statement Date: July 19, 2010

**Billing information for service address: 13809 S 127 ST,WELL, SPRINGFIELD NE**

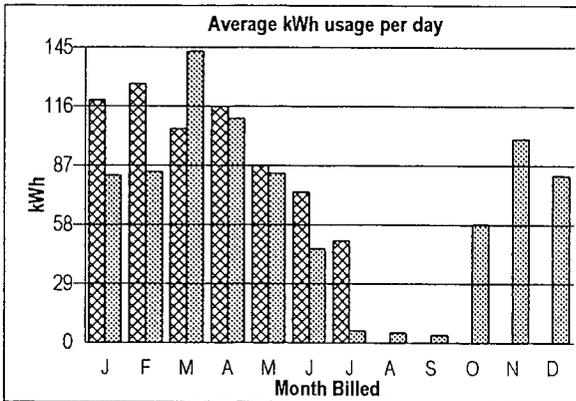
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	6-15-10	7-14-10	5748052	47291	48743 Actual	1452	1	kWh	1452

**Your Electric Usage Profile**

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2010 ☒	29	1452	.50	86	66
2009 ☐	31	194	6	85	66

Basic Service	11.89
kWh Usage	139.41
Fuel And Purchased Power Adjustment	.00
Sales Tax	8.32
<b>Total Charges</b>	<b>\$159.62</b>

Your average daily electric cost was: \$5.50



MILNE COMPANY  
511 Deer Run Lane  
Papillion, Nebraska 68046  
(402) 597-1619

July 31, 2010

SID #081  
c/o Hollman, Foreman, Nelson and Childers  
7171 Mercy Rd STE 650  
Omaha, NE 68106-2670

For classification services for July

\$25.00

1948

Providence Group, Inc.  
8505 Makaha Court  
Papillion, NE 68046-5616

Invoice No. 100082 08-01-10  
Customer No. SID81

SID #81  
c/o Larry Forman  
7171 Mercy Road - Suite 650  
Omaha, NE 68106-2669

Terms: 18% APR interest rate applies to unpaid balances after 31 days, 09-01-10

Quant	Item No.	Item Description	Unit Price	Extension
1	FHPWS	LASTMONTH - WATER WELLS NORTH & SOUTH OPS FEE	1280.00	\$1280.00
3	HRS	EXTRAORDINARY SERVICES	49.50	148.50
1		ONE-CALL SERVICE FEE	50.00	50.00
1		QWEST SERVICE: 253-2480 NORTH & 253-2195 SOUTH	88.00	88.00
-----> Note: SIGNIFICANT EVENTS: AIR BALANCE HYDRO TANK NORTH WELL. VFD RESETS AT SOUTH WELL.				

Subtotal \$1,566.50

\*Sales Tax: NOT APPLICABLE .00

TOTAL AMOUNT DUE \$1,566.50

>>> Please submit your payment with the top part of this invoice <<< =====

1949

# Professional Accounting

21104 Lincoln Blvd

Gretna Ne 68028

Phone: 871-6991 Fax: 891-1466

August 1, 2010

S.I.D. #81

Springfield, NE 68059

Prepare July Water Billing

Postage 74 @ .28

\$ 259.00

20.72

\$ 279.72

8-16-10  
1953