

MINUTES OF MEETING OF BOARD OF TRUSTEES OF  
SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA



The meeting of the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, was convened in public and open session at 3:30 p.m. on Wednesday, June 9, 2010, at 10302 South 168<sup>th</sup> Street, Omaha, Nebraska. Present were the following Trustees of the District: Steven Moore, Timothy P. Goodman, Lee Harrow, and Morrie Naumann. Absent was the following Trustee: Robert E. Wendt. Present by invitation were Ronald W. Hunter, attorney for the District, Kristi Bland, his assistant, Gerry Gutoski of Field R & D. Notice of the meeting was given in the Papillion Times on June 3, 2010, all as provided in the Proof of Publication to be attached to these Minutes. A copy of the Acknowledgment of Receipt of Notice signed by all the Trustees is also attached to these Minutes. Availability of the Agenda was communicated in the published Notice and in the Notice to the Trustees of the meeting. All proceedings of the Board were taken while the convened meeting was held open to the attendance of the public.

The Attorney for the District certifies that these Minutes were written and available for public inspection within ten (10) working days and prior to the next convened meeting of the Board of Trustees.

In the absence of the Chairman, Trustee Harrow served as the Acting Chairman. The Acting Chairman called the meeting to order and called the roll.

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

The Acting Chairman stated the first order of business was an update from Gerry Gutoski regarding the water system. Mr. Gutoski stated that currently there are six manholes which need to be flushed out, all four manholes on 173<sup>rd</sup> Street and two manholes on Oakmont Street.

Mr. Gutoski also stated that Well No. 3 is pumping silt. Mr. Gutoski stated that all of the fire hydrants are scheduled to be flushed out with the week.

The Acting Chairman stated the next order of business was a discussion regarding property owner questions or concerns. Trustee Goodman stated that he sprayed for weeds at the 168<sup>th</sup> Street entrance. Trustee Goodman also stated that the 174<sup>th</sup> Street entrance has a lot of clover and should be sprayed.

Trustee Moore stated that he called the owner of Lot 1 because the lot has not been mowed and has several weeds growing in it. Mr. Hunter requested Trustee Moore to contact Sarpy County weeds department regarding this matter.

The Acting Chairman stated the next order of business was an Arrangement Letter, dated June 3, 2010, from O'Donnell, Ficenec, Wills & Ferdig, LLP for the District's fiscal year ending June 30, 2011. After a full and complete discussion, the following Resolution was proposed by Trustee Moore and seconded by Trustee Harrow, to-wit:

RESOLVED, that upon fee confirmation, the Chairman shall execute said Arrangement Letter with O'Donnell, Ficenec, Wills & Ferdig, LLP for the District's fiscal year ending June 30, 2011.

On the foregoing Resolution, the following Trustees voted "aye": Trustees Harrow, Moore, Naumann, and Goodman. Voting "nay" thereon were the following: None. The Acting Chairman stated the Resolution has been adopted.

The Acting Chairman stated the next order of business was a letter, dated May 13, 2010, from Thompson, Dreessen & Dorner, Inc., regarding Tiburon South Storm Sewer Inspection. After a discussion, the Trustees instructed Ms. Bland to e-mail Dean Jaeger requesting a cost estimate for the repairs which are recommended in this letter.

The following are reporting items for the Trustees' information and required no action: General Balance Ledgers from Sarpy County Treasurer's Office and a Certificate To County Treasurer And Request For Funds Of The Sanitary And Improvement District No. 192 Of Sarpy County, Nebraska General Obligation Bonds Series 2004.

The next order of business was the payment of bills. After a full and complete discussion by the Board, the following Resolutions were moved by the Trustee Moore and seconded by Trustee Naumann, to-wit:

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver General Fund Warrant Nos. 2288 through 2298 of the District, dated the date of this meeting, to the following payees and in the following amounts, said Warrants to be drawn on the General Fund of the District and to draw interest at the rate of seven percent (7%) per annum and to be redeemed no later than June 9, 2013, subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law, to-wit:

WARRANT NO. 2288 in the amount of \$27.38 made payable to BLACK HILLS ENERGY, per Account No. 3497 3578 91, dated 05/28/10, attached.

WARRANT NO. 2289 in the amount of \$11.14 made payable to WORLD HERALD MEDIA GROUP, per Customer No. 154004, Order No. 0001239318-01, attached.

WARRANT NO. 2290 in the amount of \$194.56 made payable to O.P.P.D., per Account No. 0622093108, dated 05/06/10, attached.

WARRANT NO. 2291 in the amount of \$143.10 made payable to O.P.P.D., per Account No. 2953028855, dated 05/06/10, attached.

WARRANT NO. 2292 in the amount of \$25.97 made payable to O.P.P.D., per Account No. 5958727663, dated 05/06/10, attached.

WARRANT NO. 2293 in the amount of \$54.83 made payable to O.P.P.D., per Account No. 6474900369, dated 05/06/10, attached.

WARRANT NO. 2294 in the amount of \$1,343.50 made payable to FIELD R & D, per Invoice No. 100063, attached.

WARRANT NO. 2295 in the amount of \$1,307.86 made payable to PAPHILLION SANITATION, per Invoice No. 1921513, attached.

WARRANT NO. 2296 in the amount of \$1,745.02 made payable to CITY OF OMAHA, per Invoice No. 64309, attached.

WARRANT NO. 2297 in the amount of \$60.67 made payable to GREAT PLAINS ONE-CALL SERVICES, INC., per Invoice No. 510SD192, attached.

WARRANT NO. 2298 in the amount of \$1,125.00 made payable to RONALD W. HUNTER, per Statement dated 06/08/10, attached.

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Construction Fund Warrant No. 2299 of the District, dated the date of this meeting, to the following payee and in the following amount, said Warrant to be drawn on the Construction Fund of the District and to draw interest at the rate of seven percent (7%) per annum (interest to be payable on June 1 of each year) and to be redeemed no later than June 9, 2015, subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law, to-wit:

WARRANT NO. 2299 in the amount of \$250.00  
made payable to GREAT WESTERN BANK, per  
Statement dated 05/13/10, attached.

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Check No. 1050 of the District, dated the date of this meeting, to the following payee and in the following amount to be drawn on the American National Bank Service Fee Fund Checking Account of the District, to-wit:

CHECK NO. 1050 in the amount of \$729.12  
made payable to PROVIDENCE GROUP, INC.,  
per Invoice No. 100048, attached.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, that both they and the district hereby find and determine and covenant, warrant and agree as follows: the improvements and/or facilities being financed or refinanced by the above Warrants are for essential governmental functions and are designed to serve members of the general public on an equal basis; all said improvements have from the time of their first acquisition and construction been owned, are owned and are to be owned by the District or another political subdivision; to the extent special assessments have been or are to be levied for any of said improvements, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specially benefited by said improvements in the District; the

development of the land in the District is for residential or commercial use and the development of the land in the District for sale and occupation by the general public has proceeded and is proceeding with reasonable speed; other than any incidental use of said improvements by a developer during the initial period of development of said improvements, there have been, are and will be no persons with rights to use such improvements other than as members of the general public; none of the proceeds of said Bonds or any refinanced indebtedness have been or will be loaned to any private person or entity; the District hereby authorizes and directs the Chairperson 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, pertaining to the above Warrants; and the District does not reasonably expect to sell or otherwise dispose of said improvements and/or facilities, in whole or in part, prior to the last maturity of the above Warrants.

BE IT FURTHER RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, that the District hereby covenants, warrants and agrees as follows: (a) to take all actions necessary under current federal law to maintain the tax exempt status (as to taxpayers generally) of interest on the above Warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above Warrants as its "qualified tax exempt obligations" under Section 265(b)(3)(B)(I)(III) of the Internal Revenue Code of 1986 as amended and covenants and warrants that the District does not reasonably expect to issue Warrants or Bonds or other obligations aggregating in the principal amount of more than \$5,000,000.00 during the calendar year in which the above Warrants are to be issued.

BE IT FURTHER RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska that this and the preceding Resolutions are hereby adopted as the Certificate with Respect to Arbitrage of the District hereby further certify, as of the date of the registration of the above Warrant with the County Treasurer of Sarpy County, Nebraska, as follows:

1. No separate reserve or replacement fund has been or will be established with respect to the above Warrant. The District reasonably anticipates that monies in its Bond Fund

reasonably attributable to the above Warrant in excess of the lesser of: (a) 10% of the net principal proceeds of the above Warrant, (b) the maximum annual debt service due on the above Warrant, or (c) 125% of average annual debt service due on the above Warrant will be expended for payment of principal of and interest on the above Warrant within 13 months after receipt of such monies. That amount which is currently held in the District's Bond Fund which exceeds the amount which is to be expended for payment of principal and interest on the above Warrant within 13 months after receipt of such monies, plus that amount arrived at pursuant to the immediately preceding sentence, will not be invested in any securities or any other investment obligations which bear a yield, as computed in accordance with the actuarial method, in excess of the yield of the above Warrant.

2. To the best of their knowledge, information and belief, the above expectations are reasonable.

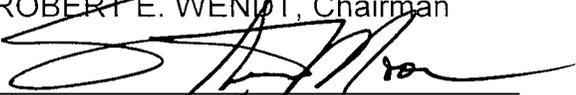
3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its Bonds.

4. This Certificate is being passed, executed and delivered pursuant to Sections 1.148-2 (b)(2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended.

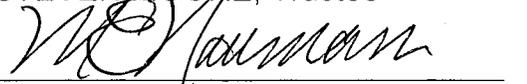
On the foregoing Resolutions, the following Trustees voted "aye": Trustees Moore, Harrow, Naumann, and Goodman; voting "nay" thereon were the following: none. Trustee Goodman abstained from voting. The Acting Chairman declared said Resolutions were duly carried and adopted.

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

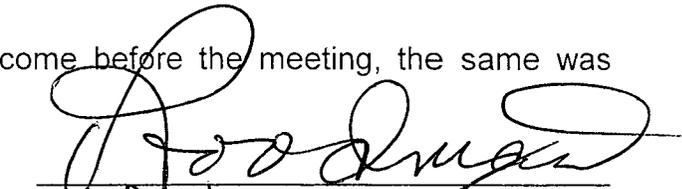
ABSENT  
ROBERT E. WENDT, Chairman



STEVEN MOORE, Trustee



MORRIE NAUMANN, TRUSTEE



TIMOTHY GOODMAN, Clerk



LEE HARROW, Trustee  
Acting Chairman

ACKNOWLEDGMENT OF RECEIPT  
OF  
NOTICE OF MEETING

THE UNDERSIGNED Trustees of Sanitary and Improvement District No. 192 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 at 3:30 p.m., on Wednesday, June 9, 2010, at 10302 South 168<sup>th</sup> Street, Omaha, Nebraska.

DATED this 9th day of June, 2010.

  
\_\_\_\_\_  
ROBERT E. WENDT, Chairman

  
\_\_\_\_\_  
TIMOTHY P. GOODMAN, Clerk

  
\_\_\_\_\_  
STEVEN MOORE, Trustee

  
\_\_\_\_\_  
LEE HARROW, Trustee

  
\_\_\_\_\_  
MORRIE NAUMANN, Trustee

## CERTIFICATE

The undersigned hereby certify that they are the Chairman and Clerk of Sanitary and Improvement District Number 192 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 given to the Clerk of the municipality or county within whose zoning jurisdiction the District is located at least seven days prior to the date of the Meeting. Advance notice for the Meeting, including notice of agenda subjects, was given to all members of the Board of Trustees. All news media requesting notification of meetings of said body were provided with advance notice of the times and places of such meetings and the subjects to be discussed.

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

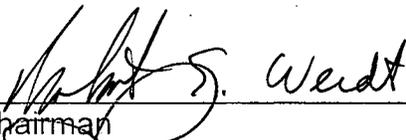
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review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

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

6. No litigation is now pending or threatened to restrain or enjoin the District from

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

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 9th day of June, 2010.

  
\_\_\_\_\_  
Chairman

  
\_\_\_\_\_  
Clerk



## AGENDA

Meeting of the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska:

Robert E. Wendt, Chairman  
Timothy P. Goodman, Clerk  
Steven Moore, Trustee  
Lee Harrow, Trustee  
Morrie Naumann, Trustee

Held at 3:30 p.m., on Wednesday, June 9, 2010, at 10302 South 168<sup>th</sup> Street, Omaha, Nebraska.

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1. Call meeting to order and roll call.
2. The Chairman to state to all in attendance that a current copy of the Nebraska Open Meetings Act is available for review and indicate the location of such copy in the room where the meeting is being held.
3. Update from Gerry Gutoski regarding water system.
4. Discussion regarding property owner questions or concerns.
5. An arrangement letter, dated June 3, 2010, from O'Donnell, Ficenec, Wills & Ferdig, LLP, to perform auditing services for the District's fiscal year ending June 30, 2010.
6. A letter, dated May 13, 2010, from Thompson, Dreessen & Dorner, Inc., regarding Tiburon South Storm Sewer Inspection.
7. The following are reporting items for the Trustees' information and required no action: General Balance Ledgers from Sarpy County Treasurer's Office and Certificate To County Treasurer And Request For Funds Of The Sanitary And Improvement District No. 192 Of Sarpy County, Nebraska General Obligation Bonds, Series, 2004.
8. Pay the following bills (statements and/or invoices attached):
  - A. Black Hills Energy  
Account No. 3497 3578 91  
dated 05/28/10 27.38
  - B. World Herald Media Group  
Customer No. 154004  
Ad No. 0001239318-01 11.14
  - C. O.P.P.D.  
Account No. 0622093108  
Dated 05/06/10 194.56

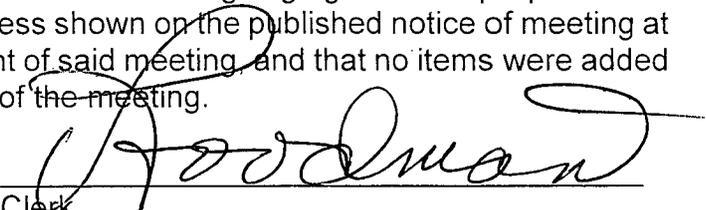
D.	O.P.P.D. Account No. 2953028855 dated 05/06/10	143.10
E.	O.P.P.D. Account No. 5958727663 Dated 05/06/10	25.97
F.	O.P.P.D. Account No. 6474900369 dated 05/06/10	54.83
G.	Field R & D Invoice No. 100063	1,343.50
H.	Papillion Sanitation Invoice No. 1921513	1,307.86
I.	City of Omaha Invoice No. 64309	1,745.02
J.	Great Plains One-Call Services, Inc. Invoice No. 510SD192	60.67
K.	Ronald W. Hunter Statement dated 06/08/10	1,125.00
L.	Great Western Bank Statement dated 05/13/10	* 250.00
M.	Providence Group, Inc. Invoice No. 100059	** 729.12

\* There are funds available so there is no 5% fee paid to Ameritas Investment Corp.

\*\* Indicates payments issued with a check.

9. Adjourned.

THE UNDERSIGNED, hereby certifies that the foregoing Agenda was prepared and available for public inspection at the address shown on the published notice of meeting at least 24 hours prior to the commencement of said meeting and that no items were added to the Agenda after the commencement of the meeting.

  
Clerk

**Kristi Bland**

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**From:** "Robert Wendt" <robertwendt@cox.net>  
**To:** "Kristi Bland" <rwhre@hunterlaw.omhcoxmail.com>  
**Cc:** "Lee Harrow" <lharrow@cox.net>; "Morrie Nauman" <threeaces@cox.net>;  
<steven.moore1@cox.net>; <tpghawk@cox.net>  
**Sent:** Friday, June 04, 2010 10:16 AM  
**Subject:** SID 192 Mgt on Wed.

I will be out of town for the meeting on Wed. The items still outstanding are:

1. The utility mapping from TD2
2. Kristi was going to recheck with Randy Knight on replacing the stop sign at 168<sup>th</sup> & Oakmont and north entrance of Tiburon Estates. I am uncomfortable with our liability exposure by not having stop signs at those two entrances. If he can't do the job, we need to find someone else or do the job ourselves. The one at 168<sup>th</sup> is easy but the other one needs a post & sign.
3. Lot #1 at Tiburon South has not been mowed. The owner is Paul McCune at McCune Development (cell: 669-0075). He told Steve last time he would mow it went ready but not before. Assuming it does not get mowed, what recourse do we have? Letter from attorney? Send him a warning letter to mow and if not done, have the lot mowed and send him a bill? What recourse if he does not pay it?

I will be back by 6/15 but can be reached by cell.

Bob

# O'Donnell, Ficenec, Wills & Ferdig, LLP

*Certified Public Accountants*

4815 South 107th Avenue

Omaha, Nebraska 68127-1904

402-592-3800

Fax: 402-592-7747

www.ofwf.com

Gerald A. Wills, C.P.A.  
Ronald W. Ferdig, C.P.A.  
Lawrence A. Wolfe, C.P.A.  
Steven M. Povich, C.P.A.  
John Keblesh, C.P.A.  
Gregory A. Harr, C.P.A.

Dwain E. Wulf, C.P.A.  
Daniel R. Holt, C.P.A.  
Daniel A. Dudley, C.P.A.  
Geoffrey F. Schnathorst, C.P.A.  
Catherine T. Kellogg, C.P.A.

June 3, 2010

Board of Trustees  
Sanitary and Improvement District No. 192  
c/o Ronald W. Hunter  
11605 Arbor Street, Suite 104  
Omaha, Nebraska 68144

Dear Trustees:

This letter is to confirm our understanding of the services we are to provide for Sanitary and Improvement District No. 192 (the District) for the year ending June 30, 2010.

We will audit the financial statements of the governmental activities and each major fund which collectively comprise the basic financial statements. The document we submit to you will include as part of the financial statements a budgetary comparison of each fund and other supplementary information required by Nebraska statutes which will be subjected to the auditing procedures applied in our audit of the financial statements of The District as of and for the year ending June 30, 2010.

Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the District's basic financial statements. If such RSI information is present, as part of our engagement, we will apply certain limited procedures to include RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. If the RSI is not provided by management, it will not be included in the financial statements and this fact will be disclosed in our report.

## **AUDIT OBJECTIVES**

The objective of our audit is the expression of opinions as to whether the 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 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 The District and other procedures we consider necessary to enable us to express such an opinions. If our opinion on the financial statements is 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.

**CLIENT'S COPY**

*Member, AICPA Private Companies Practice Section*

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 bodies 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. The District 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 and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant 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 prepare a draft 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 our assistance with preparation of the financial statement and 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 control including monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; 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, and each major fund of the District 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 and for the accuracy and completeness of that information. 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 (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge or 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 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

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 of 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, for the report, and for the timing and format for providing that information.

## **AUDIT PROCEDURES**

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 errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or government 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 government 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, and we will inform you of any fraudulent financial reporting or misappropriation of assets that comes 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 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 may include tests of the physical existence of inventories, 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.

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 AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance whether the financial statements are free of material misstatement, we will perform tests of The District'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*.

## **OTHER**

We will provide copies of our reports to the Nebraska State Auditor; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of O'Donnell, Ficenec, Wills & Ferdig, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. General Accounting Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of O'Donnell, Ficenec, Wills & Ferdig, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory body. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the audit documentation.

In addition, we will compile the State of Nebraska Budget Form of The District for the period July 1, 2010 through June 30, 2011, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Our report on the budget will indicate that it was compiled from information provided by the Trustees of the District.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our latest tri-annual peer review report and letter of comment accompanies this letter.

The signer of this engagement letter is also the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We appreciate the opportunity to be of service to you 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 this letter and return it to us.

Very truly yours,

O'DONNELL, FICENEC, WILLS & FERDIG, LLP

John Keblesh, CPA

JK:km

RESPONSE:

This letter correctly sets forth the understanding of Sanitary and Improvement District No. 192.

---

Officer and Title

---

Date



July 27, 2007

To the Partners  
O'Donnell, Ficenec, Wills & Ferdig, LLP

We have reviewed the system of quality control for the accounting and auditing practice of O'Donnell, Ficenec, Wills & Ferdig, LLP (the firm) in effect for the year ended February 28, 2007. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included, among others, an audit of an Employee Benefit Plan and an engagement performed under Government Auditing Standards. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with the firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests, therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of O'Donnell, Ficenec, Wills & Ferdig, LLP in effect for the year ended February 28, 2007, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

As is customary in a system review, we have issued a letter under this date that sets forth comments that were not considered to be of sufficient significance to affect the opinion expressed in this report.

*Heinold Banwart, Ltd.*



July 27, 2007

To the Partners  
O'Donnell, Ficenec, Wills & Ferdig, LLP

We have reviewed the accounting and auditing practice of O'Donnell, Ficenec, Wills & Ferdig, LLP (the firm) for the year ended February 28, 2007, and have issued our report thereon dated July 27, 2007. That report should be read in conjunction with the comments in this letter, which were considered in determining our opinion. The matters described below were not considered to be of sufficient significance to affect the opinion expressed in that report.

Comment – The firm's quality control policies and procedures require consultation when applying complex or new pronouncements. However, we noted the firm had not adequately addressed the requirements of a new auditing pronouncement related to dating of auditors' reports. As a result, we noted an instance where an audit report was not properly dated. The report dating deficiency was not significant enough to warrant issuing a revised report.

Recommendation – The firm should advise its professionals of the new requirements related to dating of auditors' reports. This matter should receive additional emphasis in the review of audit engagements and in the firm's monitoring procedures.

*Heinold - Banwart, Ltd.*



**THOMPSON, DREESSEN & DORNER, INC.**  
Consulting Engineers & Land Surveyors

May 13, 2010

Chairman and Board of Trustees  
Sanitary and Improvement District No.192  
of Sarpy County Nebraska  
c/o Ron W. Hunter, Attorney  
11605 Arbor Street  
Omaha, NE 68144

RE: Tiburon South Storm Sewer Inspection  
TD<sup>2</sup> File No. 1591-102.1

Robert E. Dreessen, P.E.  
Ka "Kip" P. Squire III, P.E., S.E.  
Douglas S. Dreessen, P.E.  
Chris E. Dorner, L.S.  
Nelson J. Hymans, P.E.  
James D. Warner, L.S.  
Charles E. Riggs, P.E.  
John M. Kottmann, P.E.  
Arthur D. Beccard, P.E.  
Dean A. Jaeger, P.E.  
Richard M. Broyles, L.S.

David H. Neef, L.S.  
Ronald M. Koenig, L.S.  
Michael J. Smith, L.S.  
Troy J. Nissen, P.E., S.E.  
Douglas E. Kellner, P.E.  
Gary A. Norton, P.E.  
Brian L. Lodes, P.E. LEED AP  
Kurtis L. Rohn, P.E.  
Jeffrey L. Thompson, P.E.  
Daren A. Konda, P.E.  
Michael T. Caniglia, L.S.  
Jeremy T. Steenhoek, P.E.  
Joshua J. Storm, P.E.

An inspection of the storm sewer system throughout the District was performed on April 14, and 15, 2010, as requested by Mark Wayne, Sarpy County Administrator.

A total of 29 curb inlets, 7 storm sewer manholes, 2 area inlets, and 8 flared end sections were inspected.

Some minor chipping and cracks of the concrete was observed during the inspection, but do not require attention at this time

Curb Inlet #13, located on the east side of Fairway Drive 200 feet south of Fairway Circle, has debris inside of the structure. Curb Inlet #20, located on the west side of South 172nd Street, 20 feet north of Cypress Drive, has a badly chipped top with exposed rebar. Curb Inlet #22, located 50 feet south of Curb Inlet #20 has a badly chipped top with exposed rebar, and debris inside of the structure. Curb Inlet #25, located on the corner of 168th Ave. South and Ridgmont Street, has a badly chipped top with exposed rebar. Area Inlet #1, located on the southwest corner of 168th Street and Oakmont Drive, is partially covered by soil and debris. Flared End Section #4, located at the west end of Oakmont Drive, has been washed out, and undermined causing the flared end section to separate from the end of the storm sewer pipe. Flared End Section #5, located on the golf course, 300 feet northeast of Fairway Circle has a washout on the side of the structure, causing it to be undermined and the flared end section has separated from the end of the storm sewer pipe. Flared End Section #7, located on the golf course in the rear northwest corner of Tiburon Estates, has soil that covers the pipe washing away, 50 to 75 feet of storm sewer pipe has become exposed. Flared End Section #8, located at the southeast corner of Ridgmont and 168th Street, is partially plugged with soil and debris.

Chairman & Board of Trustees  
Sanitary & Improvement Dist. 192  
May 13, 2010  
Page Two

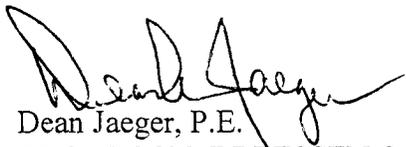
We recommend that the debris be removed from Curb Inlet #13, and #22. The tops of Curb Inlets #20, #22, and #25 should be repaired or replaced. Area Inlet #1 be cleared of any soil or debris to promote proper drainage. We also recommend Flared End Section #5, have the washed out areas repaired with compacted fill, and the flared end section be reseated at the end of the storm sewer pipe. The exposed storm sewer pipe near Flared End Section #7 should be covered with soil to prevent any damage to the pipe and prevent any hazards to the public. Flared End Section #8, should have any debris removed from the opening to promote proper drainage. These repairs can be done when funds become available.

All other curb inlets, manholes, area inlets, and flared end sections are in good condition and functioning properly.

Photographs were taken of all structures inspected and are available upon request.

No conduit inspection was necessary at this time due to the condition of the inlets, manholes, area inlets, and flared end sections.

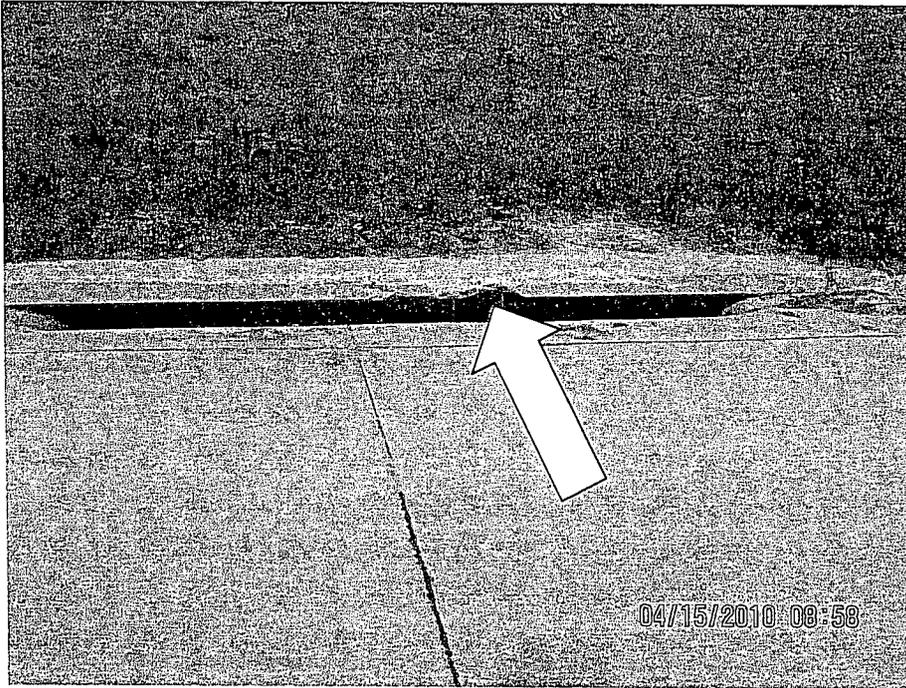
Respectfully Submitted,



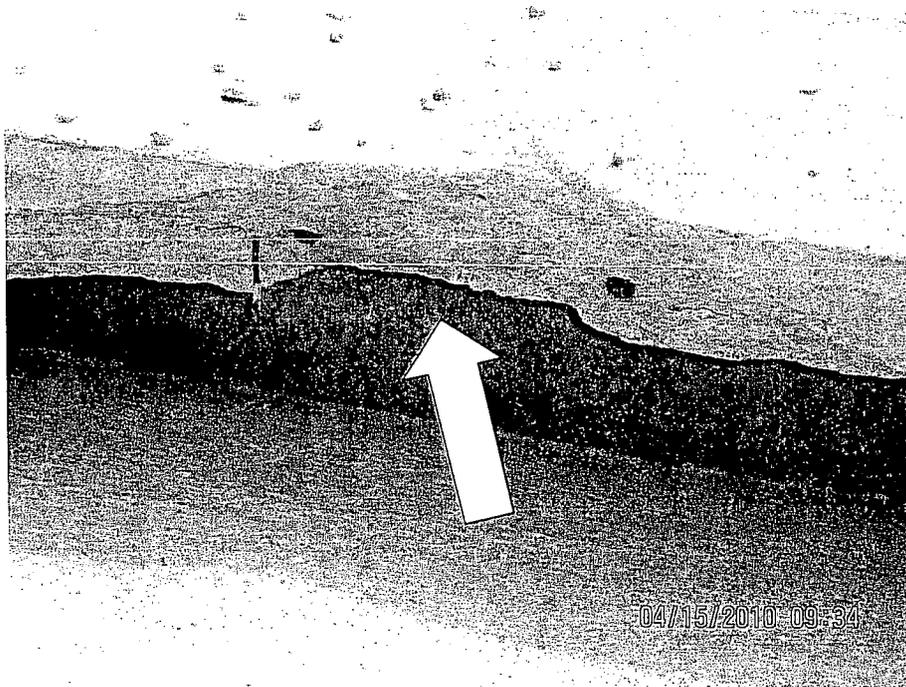
Dean Jaeger, P.E.  
THOMPSON, DREESSEN & DORNER, INC.

Enclosure

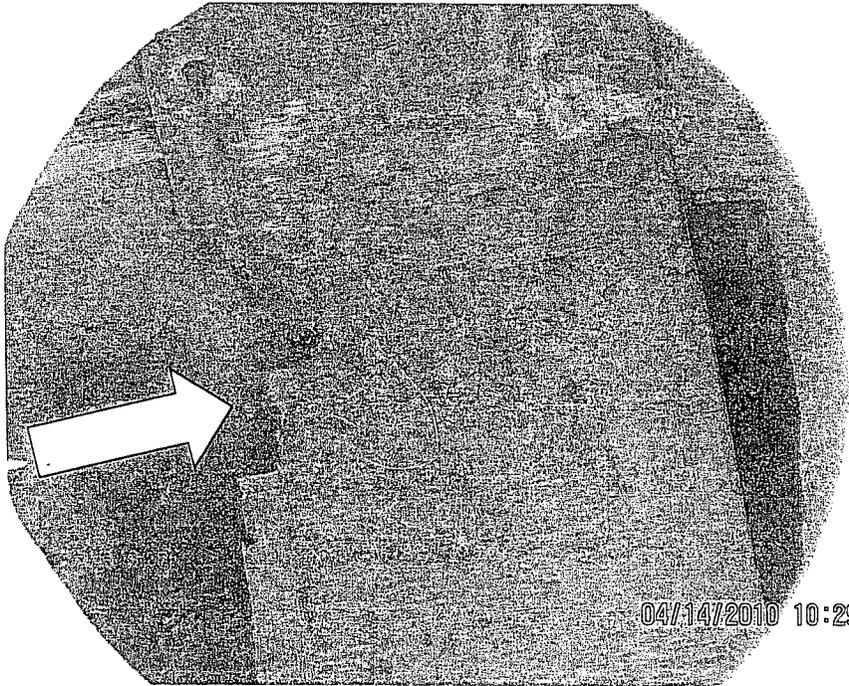
cc: Mark Wayne, Sarpy County



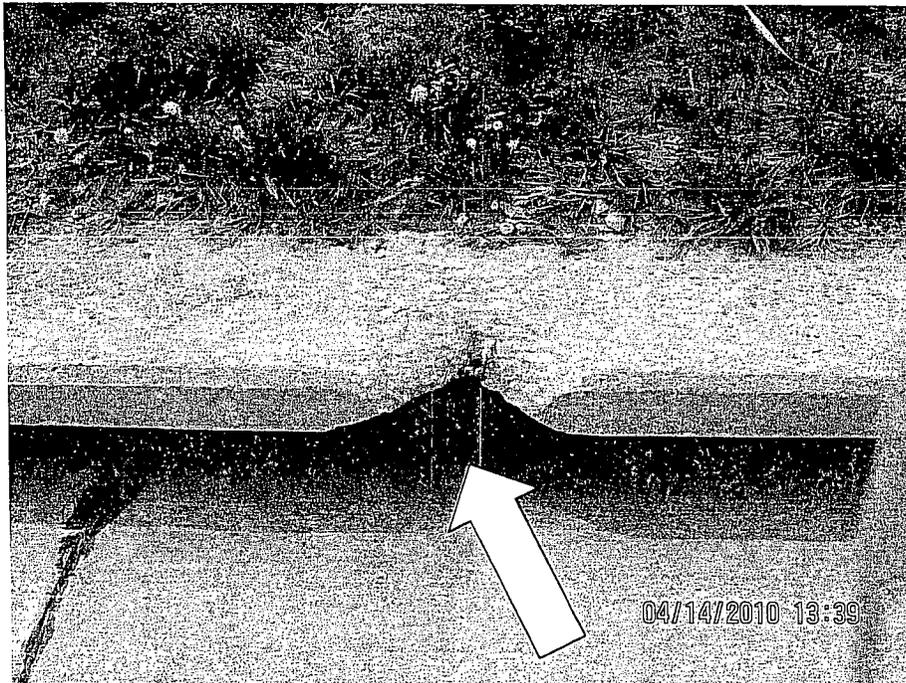
Curb Inlet #22 has a badly chipped top with exposed rebar.



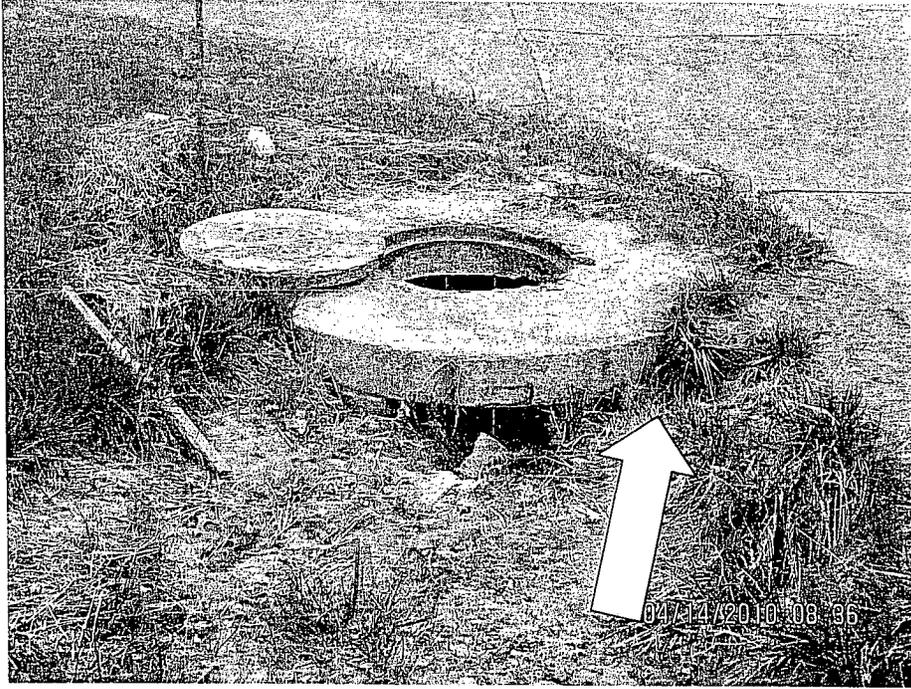
Curb Inlet #25 has a badly chipped top with exposed rebar.



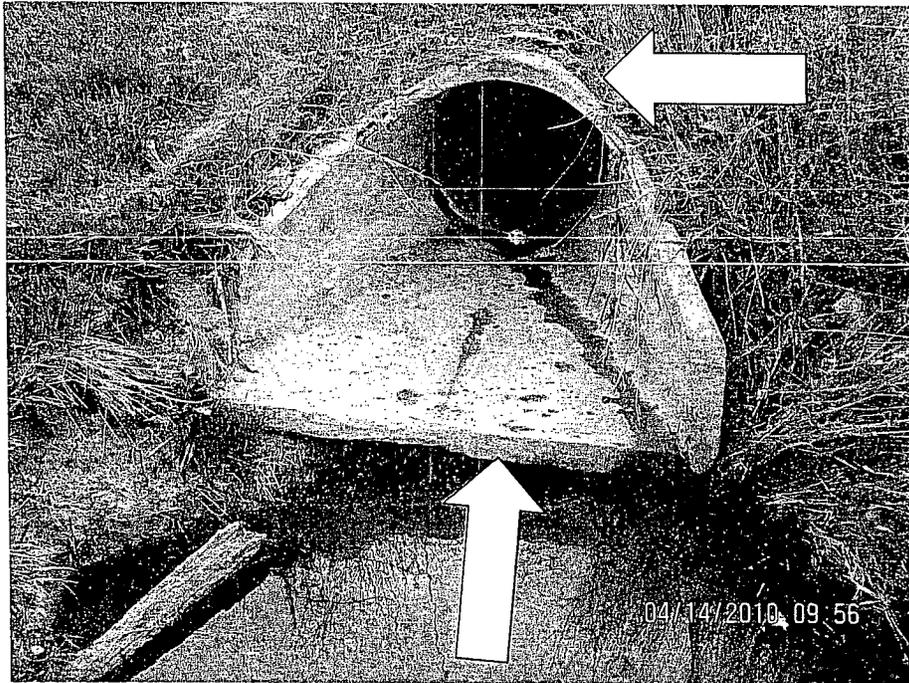
Curb Inlet #13, debris inside of structure.



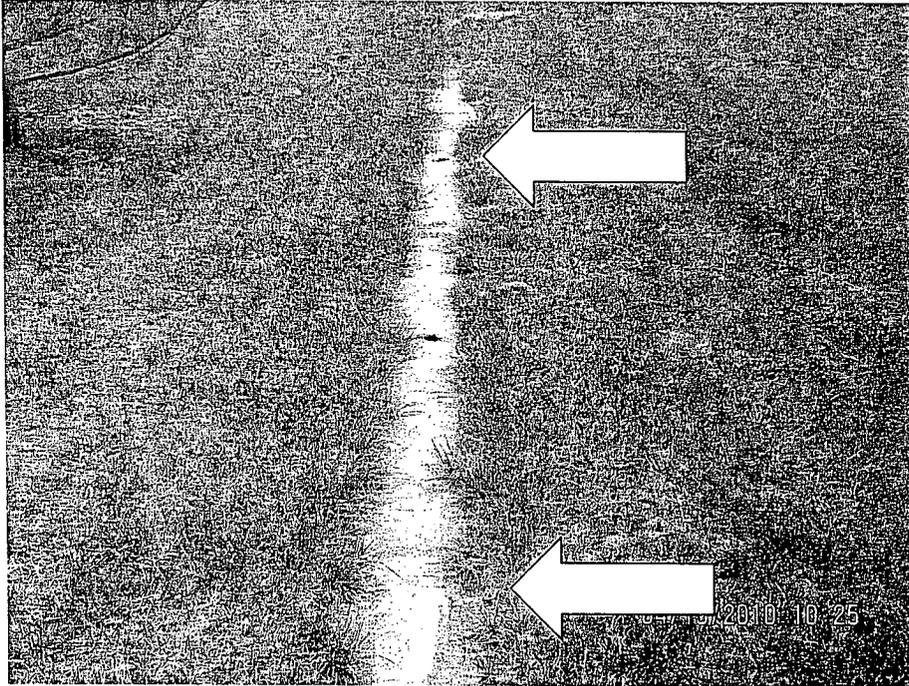
Curb Inlet #20 has a badly chipped top with exposed rebar.



Area Inlet #1 is buried by soil on three sides.



Flared End Section #4 is undermined and separated from sewer pipe.



Storm sewer pipe to Flared End Section #7 is washed out and exposed.



Flared End Section #8 is partially plugged with soil and debris.

06/03/2010  
09:50:29

\*\*\*\* COUNTY TREASURER GENERAL LEDGER \*\*\*\*  
DETAIL REVENUE LISTING PER FUND  
FOR: MAY 2010

PAGE: 1

FUND: 8092	SID #192 GENERAL	M-T-D	Y-T-D
-----			
10100	- BEGINNING CASH ON HAND	18,190.97	21,714.89
15100	- BEGINNING INVESTMENT ON HAND	0.00	0.00
-----			
	BEGINNING BALANCE:	18,190.97	21,714.89
TAX RECEIPT COLLECTIONS:			
30135	- 2009 PERS PROP TAX	0.00	11.67
30324	- 1998 REAL ESTATE TAX	0.00	2.46
30325	- 1999 REAL ESTATE TAX	0.00	3.32
30326	- 2000 REAL ESTATE TAX	0.00	623.55
30327	- 2001 REAL ESTATE TAX	0.00	9.40
30328	- 2002 REAL ESTATE TAX	0.00	3.90
30329	- 2003 REAL ESTATE TAX	0.00	0.72
30330	- 2004 REAL ESTATE TAX	0.00	0.67
30331	- 2005 REAL ESTATE TAX	0.00	0.61
30332	- 2006 REAL ESTATE TAX	0.00	0.56
30333	- 2007 REAL ESTATE TAX	0.00	0.49
30334	- 2008 REAL ESTATE TAX	0.00	85,010.55
30335	- 2009 REAL ESTATE TAX	590.14	89,730.16
-----			
	TAX RECEIPT TOTALS:	590.14	175,398.06
34403	- REAL ESTATE TAX CREDIT	0.00	5,533.32
34601	- MOTOR VEHICLE PRO RATE	0.00	498.97
54001	- MISCELLANEOUS REVENUE	0.00	15,909.09
-----			
	OTHER RECEIPT TOTALS:	0.00	21,941.38
60000	- DISBURSEMENTS	0.00	-196,777.05
60001	- PROPERTY TAX COMMISSION	-11.80	-3,507.97
10000	ENDING CASH ON HAND	18,769.31	18,769.31
15100	ENDING INVESTMENT ON HAND	0.00	0.00
-----			
	GRAND TOTALS	18,769.31	18,769.31

06/03/2010  
09:50:42

\*\*\*\* COUNTY TREASURER GENERAL LEDGER \*\*\*\*  
DETAIL REVENUE LISTING PER FUND  
FOR: MAY 2010

PAGE: 1

FUND: 8392	SID #192 BOND	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	219,878.47	4,655.36
15100	- BEGINNING INVESTMENT ON HAND	-249,790.00	354,604.42
BEGINNING BALANCE:		469,668.47	359,259.78
TAX RECEIPT COLLECTIONS:			
30135	- 2009 PERS PROP TAX	0.00	14.58
30328	- 2002 REAL ESTATE TAX	0.00	4.87
30329	- 2003 REAL ESTATE TAX	0.00	0.90
30330	- 2004 REAL ESTATE TAX	0.00	0.83
30331	- 2005 REAL ESTATE TAX	0.00	0.77
30332	- 2006 REAL ESTATE TAX	0.00	0.69
30333	- 2007 REAL ESTATE TAX	0.00	0.61
30334	- 2008 REAL ESTATE TAX	0.00	106,265.50
30335	- 2009 REAL ESTATE TAX	737.68	112,165.14
TAX RECEIPT TOTALS:		737.68	218,453.89
31701	- SPECIAL ASSESSMENTS	0.00	2,342.19
34403	- REAL ESTATE TAX CREDIT	0.00	6,916.80
34601	- MOTOR VEHICLE PRO RATE	0.00	623.75
51001	- INTEREST ON INVESTMENTS	91.76	633.90
OTHER RECEIPT TOTALS:		91.76	10,516.64
60000	- DISBURSEMENTS	0.00	-113,331.25
60001	- PROPERTY TAX COMMISSION	-14.75	-4,369.06
60002	- SPECIAL ASSESSMENT COMM	0.00	-46.84
15100	- INVESTMENTS	0.00	-104,814.42
10000	ENDING CASH ON HAND	220,693.16	220,693.16
15100	ENDING INVESTMENT ON HAND	249,790.00	249,790.00
GRAND TOTALS		470,483.16	470,483.16

CERTIFICATE TO COUNTY TREASURER AND REQUEST FOR  
FUNDS OF THE SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA  
GENERAL OBLIGATION BONDS, SERIES 2004

TO: County Treasurer of Sarpy County, Nebraska

COPY

The undersigned Paying Agent for bonds of the above stated General Obligation Bonds, SID #192, hereby certifies that funds of said District are needed for payment of interest and principal on bonds of said District as follows: Issued 6/1/2004

PRINCIPAL DUE:	\$105,000.00
INTEREST DUE:	<u>\$53,181.25</u>
TOTAL DUE:	\$158,181.25

**DUE DATE OF THE ABOVE IS: JUNE 1, 2010**

Please remit your payment via wire or ACH to Great Western Bank as follows:

Great Western Bank  
ATTN: Trust Department  
Watertown, SD  
ABA #091408734  
Credit Account #63-6704 for the Trust Department

GREAT WESTERN BANK  
Paying Agent

DATE: May 13, 2010

BY: \_\_\_\_\_  
Beth Riege  
Vice President  
and Trust Operations Officer



PO BOX 6001  
RAPID CITY, SD 57709-6001

24 hour Customer Service call 1-888-890-5554  
24 hour Emergency Service call 1-800-694-8989

**Helpful Information**

**Black Hills Cares helps eligible people meet energy needs through your voluntary tax-deductible donations. To give, please mark your payment stub (below) with the amount you wish to be billed monthly. Black Hills Energy matches customer contributions. Call 1-888-890-5554 to stop giving.**

**If you smell natural gas, leave the premises immediately and call Black Hills Energy at 1-800-694-8989.**

If you have a previous balance, that amount is due immediately; the remaining balance is due on the due date.

Customer Charge covers part of the fixed costs of delivering your energy, regardless of usage.

Supply Cost - Your bill may include an adjustment or rate change due to the cost of purchasing energy from suppliers. The charge may appear as PGA, GCR, ECA or FAC dependent upon the state you reside in.

Questions or comments about your bill? Visit [www.blackhillsenergy.com](http://www.blackhillsenergy.com), call us at 1-888-890-5554 or write to P.O. Box 6006, Rapid City, SD 57709. Please send payments to the address on front of the payment stub.

Save time and money with CheckLINE, a free service that pays your bill automatically from a selected bank account.

**TIBURON LIMITED PARTNERSHIP**

Account Number: 8978 6461 65  
Amount Now Due: \$68.43  
Billing Date: 05/28/10  
Please Pay By: 06/17/10

Previous Account Balance	\$127.92
Payments Received	87.68 CR
Previous Balance Due	40.24
Fees/Adjustments	0.81
Current Charges	
Gas	\$27.38
Total This Bill	27.38
New Account Balance	\$68.43

**Payment Due Jun 17 \$68.43**  
Pay \$69.11 after Jun 17  
**Make checks payable to :  
Black Hills Energy**

See back for billing details.



Detach and mail this portion with your payment. Bring entire bill if paying in person.

**Account Number 8978 6461 65**

Please write this account number on your check

Make checks payable to Black Hills Energy. Allow 5 to 7 days for delivery and processing when sending payment by mail.

**I want to support Black Hills Cares with a monthly gift of:**

\$ Other \$5 \$10 \$20

BLACK HILLS ENERGY  
PO BOX 6001  
RAPID CITY SD 57709-6001



**Payment Due Jun 17 \$68.43**

**Amount due after Jun 17 \$69.11**

Please enter amount enclosed

See back of bill for CheckLINE sign up or address change.

POL620 6 24642 1 AT 0.357 00024642 104 24642 GP13

TIBURON LIMITED PARTNERSHIP  
RON HUNTER  
11605 ARBOR ST STE 104  
OMAHA NE 68144-2982



8978646165000000691100000068436305



Account Number	Due Date	Total Amount Due
0622093108	May 28, 2010	\$856.24

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

Customer Name: SID 192 SARPY  
Statement Date: May 10, 2010

Service Address	Rate	Billing Period		Usage		
		From	To	Kilowatt-hours used	Billing Demand/kW	Current Amount
16800 RIDGEMONT ST,STLT, OMAHA NE	Street Light Method 61					\$161.70
16802 OAKMONT DR,IRRIG, OMAHA NE	General Service Non-Demand	4-6-10	5-6-10	224 kWh		\$32.86

Total Charges	\$194.56
Previous Balance	661.68
<b>Total Amount Due</b>	<b>\$856.24</b>

Please return this portion with payment

May is National Electric Safety month. Always know your surroundings, and keep safety in mind at home, work and play.

Statement Date: May 10, 2010

Account Number	Due Date	Total Amount Due
0622093108	May 28, 2010	\$856.24

Amount Paid

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

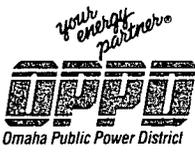
A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 397-6965

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

  
 SID 192 SARPY TIBURON ESTATES  
 % RONALD W. HUNTER  
 11605 ARBOR ST  
 OMAHA NE 68144-2982

PO BOX 3995  
OMAHA NE 68103-0995





Account Number	Due Date	Total Amount Due
0622093108	May 28, 2010	\$856.24

Customer Name: SID 192 SARPY  
Statement Date: May 10, 2010

**Billing Information for service address: 16800 RIDGEMONT ST,STLT, OMAHA NE**

Billing Period From **4-9-2010** To **5-10-2010 @31 Days**

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$153.27	0.00	161.70

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

Sales Tax 8.43  
Total Charges \$161.70



Account Number	Due Date	Total Amount Due
0622093108	May 28, 2010	\$856.24

Customer Name: SID 192 SARPY  
Statement Date: May 10, 2010

**Billing Information for service address: 16802 OAKMONT DR, IRRIG, OMAHA NE**

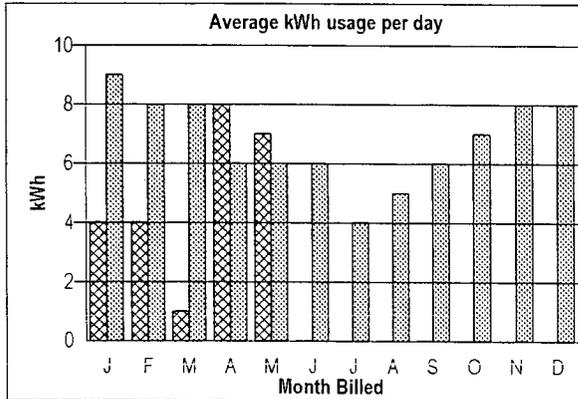
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier	kWh	
General Service Non-Demand	4-6-10	5-6-10	6861226	9305	9529 Actual	224	1	kWh	224

**Your Electric Usage Profile**

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2010 ☒	30	224	7	70	46
2009 ☐	29	180	6	65	43

Basic Service	11.89
kWh Usage	19.26
Fuel And Purchased Power Adjustment	.00
Sales Tax	1.71
<b>Total Charges</b>	<b>\$32.86</b>

Your average daily electric cost was: \$1.09







Account Number	Due Date	Total Amount Due
5958727663	May 28, 2010	\$168.96

Customer Name: SID 192 SARPY  
Statement Date: May 10, 2010

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

**Billing Information for service address: 17221 OAKMONT ST,LIFT, OMAHA NE**

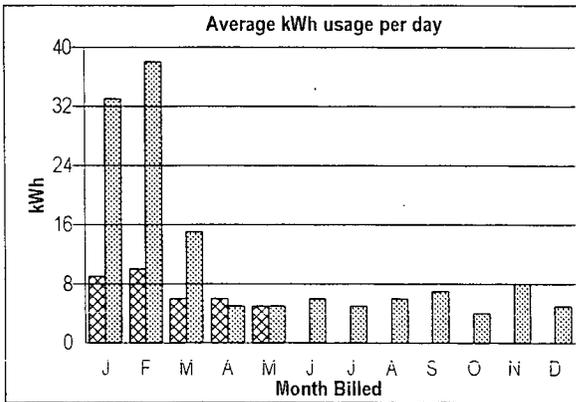
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	4-6-10	5-6-10	7510080	11985	12133 Actual	148	1	kWh	148

**Your Electric Usage Profile**

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2010 <input checked="" type="checkbox"/>	30	148	5	70	46
2009 <input checked="" type="checkbox"/>	29	152	5	65	43

Basic Service	11.89
kWh Usage	12.73
Fuel And Purchased Power Adjustment	.00
Sales Tax	1.35
<b>Total Charges</b>	<b>\$25.97</b>
Previous Balance	142.99
<b>Total Amount Due</b>	<b>\$168.96</b>

Your average daily electric cost was: \$.86



Please return this portion with payment

May is National Electric Safety month. Always know your surroundings, and keep safety in mind at home, work and play.

Statement Date: May 10, 2010

Account Number	Due Date	Total Amount Due
5958727663	May 28, 2010	\$168.96

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) 397-6965

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

  
 SID 192 SARPY  
 %RONALD W HUNTER ATTORNEY  
 11605 ARBOR ST STE 104  
 OMAHA NE 68144-2982

PO BOX 3995  
OMAHA NE 68103-0995





Account Number	Due Date	Total Amount Due
6474900369	May 28, 2010	\$494.06

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

Customer Name: SID 192 SARPY  
Statement Date: May 10, 2010

**Billing Information for service address: 10817 FAIRWAY DR, LIFT, OMAHA NE**

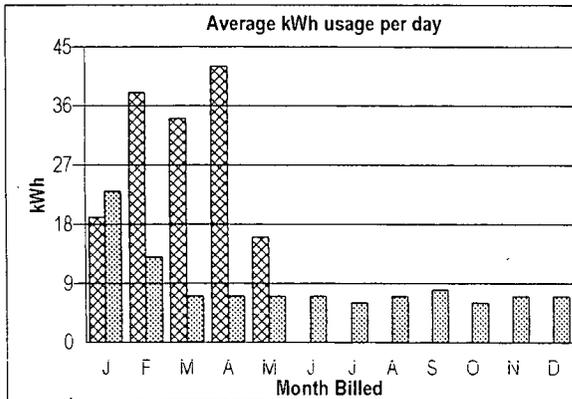
Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier	kWh	
General Service Non-Demand	4-6-10	5-6-10	7510079	15242	15708 Actual	466	1	kWh	466

**Your Electric Usage Profile**

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2010 ☒	30	466	16	70	46
2009 ☐	29	208	7	65	43

Basic Service	11.89
kWh Usage	40.08
Fuel And Purchased Power Adjustment	.00
Sales Tax	2.86
<b>Total Charges</b>	<b>\$54.83</b>
Previous Balance	439.23
<b>Total Amount Due</b>	<b>\$494.06</b>

Your average daily electric cost was: \$1.82



Please return this portion with payment

May is National Electric Safety month. Always know your surroundings, and keep safety in mind at home, work and play.

Statement Date: May 10, 2010

Account Number	Due Date	Total Amount Due
6474900369	May 28, 2010	\$494.06

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) 397-6965

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

SID 192 SARPY  
11605 ARBOR ST STE 104  
OMAHA NE 68144-2982

PO BOX 3995  
OMAHA NE 68103-0995



\*\*\*\*\* I N V O I C E \*\*\*\*\*

FIELD R & D  
 8505 Makaha Circle  
 Papillion, NE 68046-5616

Invoice No. 100063 06-02-10  
 Customer No. TIBSO

SID 192 TIBURON SOUTH  
 c/o RON HUNTER  
 11605 ARBOR STREET, SUITE 104  
 OMAHA, NE 68144

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

Quant	Item No.	Item Description	Unit Price	Extension
0.26	TIBPWS	LASTMONTH - PUBLIC WATER WELL OPERATIONS FEE	900.00	\$234.00
9	HRS	EXTRAORDINARY SERVICE HOURS	49.50	445.50
4		MICROBIAL MANHOLE DOUSING & INSPECT 173RD MANHOLE	59.00	236.00
1		QWEST DIAL OUT TELEALARMS: WELLHOUSE #3	45.00	45.00
1		PIII PRESSURE/FLOW MCT-10 RECORDER CPU	83.00	83.00
3		MANHOLE FIRE HOSE FLUSHING	100.00	300.00
-----> Note: SIGNIFICANT EVENTS: WELL #3 PREP AND SETUP FOR SUMMER RUN. DRAWDOWN TESTS. EXTRA MANHOLE FLUSHING ON MARION DRIVE.				

Subtotal \$1,343.50  
 \*Sales Tax: NOT APPLICABLE .00  
 TOTAL AMOUNT DUE \$1,343.50

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









PAPILLION SANITATION  
 10810 SOUTH 144TH ST  
 OMAHA NE 68138-3848  
 DISTRICT NO - 3050

ACCOUNT NO. 3050-30014918-001  
 INVOICE NO. 1921513  
 STATEMENT DATE 06/01/10  
 DUE DATE 06/20/10  
 BILLING PERIOD 05/01/10 - 05/31/10

TIBURON HOMES SID #192  
 C/O RONALD W HUNTER  
 11605 ARBOR ST SUITE 104  
 OMAHA NE 68144-2982

FOR ASSISTANCE  
 Customer Service (402) 346-7800  
 Or Toll Free (800) 494-5441

INVOICE STATEMENT

Date	Description	Amount
	Previous Balance	\$ 3,616.20
	<b>Service Location</b> Tiburon Homes Sid #192	
	<b>Acct #30014918-001</b> Billing Acct	
05/31/10	Residential Svc 1 Cart	\$ 1,307.86
	05/01/10-05/31/10	
	<b>Current Charges And Fees</b>	\$ 1,307.86
	<b>Total Due</b>	\$ 4,924.06

Payment for previous balance is now due. Please pay promptly to avoid service interruption.

Please remit to the address below and return your remit stub with your payment or look on the reverse side to learn about on-line bill pay.

6



PAPILLION SANITATION  
 10810 SOUTH 144TH ST  
 OMAHA NE 68138-3848

ACCOUNT NO. 3050-30014918-001  
 INVOICE NO. 1921513  
 STATEMENT DATE 06/01/10  
 DUE DATE 06/20/10  
**PAY THIS AMOUNT 4,924.06**

AV 01 009463 11206B 34 C\*\*5DGT



TIBURON HOMES SID #192  
 C/O RONALD W HUNTER  
 11605 ARBOR ST SUITE 104  
 OMAHA NE 68144-2982

**WRITE IN AMOUNT PAID** \$

TO CHANGE ADDRESS  
 Check here and complete the information on the reverse side.

**MAIL PAYMENT TO:**  
 PAPILLION SANITATION  
 A WASTE CONNECTIONS COMPANY  
 PO BOX 660177  
 DALLAS TX 75266-0177



3050 000000030014918-0015 000049240601921513 6

**CITY OF OMAHA**1819 Farnam St. Billing Div.  
Omaha, NE 68183

Contact: (402) 444-5453

Date 14-MAY-10  
1 of 1Remit To: City of Omaha Cashier  
RM H10  
1819 Farnam St.  
Omaha NE 68183Customer No: 40239  
Bill To:

Ship To:

SID 192-BALLENA  
C/O RON HUNTER  
11605 ARBOR STREET, SUITE 104  
OMAHA NE 68144

Transaction Type: SEWER BILLING

Invoice Number: 64309

Terms: 30 NET

Total Due: 1,745.02

**PLEASE RETURN TOP PORTION WITH REMITTANCE**

Item No.	DESCRIPTION	QTY	UOM	TAX	UNIT PRICE	EXTENDED PRICE
1	SEWER BILLING- FOR MARCH 2010 -BALLENA \$458.38 \$2.28 1492.623 \$0.862 1492.623	1	1		1,745.02	1,745.02
SPECIAL INSTRUCTION			DUE DATE		TOTAL DUE	
			64309 13-JUN-10		1,745.02	

Return address (NOT remittance address):  
**Great Plains One-Call Services Inc.**  
 4141 N 156 St  
 Omaha, NE 68116



**BILL TO:**

**SID 192 SARPY COUNTY**  
  
**KRISTI BLAND/RON HUNTER**  
**11605 ARBOR ST**  
**SUITE 104**  
**OMAHA NE 68136**

**INVOICE DATE:** 6/1/2010  
**FOR MONTH BEGINNING:** 5/1/2010  
**INVOICE#:** 510SD192  
**PO#:**

<i>SID192SC</i>	Ticket Type	Quantity	Amount	Total
	Meet Requested	2	\$1.72	\$3.44
	Locate Request	31	\$1.72	\$53.32
	Emergency Locate	1	\$2.55	\$2.55
	<b>Terminal Total</b>	<b>34</b>		<b>\$59.31</b>

**Member Billing Subtotal:** 34 \$59.31  
**Nebraska One Call Board Surcharge (.04 per ticket):** \$1.36  
**Total Current Invoice Amount:** \$60.67  
**Previous Balance:** \$69.47  
**TOTAL BALANCE DUE:** \$130.14

Any balance due less than \$25.00 may be paid quarterly. Quarter ends last day of March, June, September, and December.

<b>Terms: Net 30 days</b>	<b>Over 30 Day</b>	<b>Over 60 Day</b>	<b>Over 90 Day</b>	<b>Over 120 Day</b>
	\$36.03	\$31.68	\$3.52	(\$1.76)

\*\*Please note: WE HAVE MOVED! Our new address, effect April 15, 2010, is indicated in the return address above.

For billing questions please contact: JILL GEYER Email: jill.geyer@cusinc.com Phone: 402-738 2170

<b>Make checks payable to:</b>		<b>Great Plains One Call Services, Inc.</b>	
<b>**IMPORTANT** SEND ALL PAYMENTS TO:</b>		<b>P.O. Box 102721 Atlanta GA 30368-2721</b>	
<b>From:</b> SID 192 SARPY COUNTY	<b>Invoice Number</b>	<input type="text"/>	
<b>Invoice:</b> 510SD192	<b>Amount due:</b> \$130.14	<b>Amount Enclosed</b>	<input type="text"/>
<b>Code:</b> SD192			
<b>Please return this portion of the bill with your remittance to the address indicated in this box.. Thank You.</b>			

**RONALD W. HUNTER**

Attorney at Law

11605 Arbor Street, Suite 104

Omaha, NE 68144

e-mail: [rwhre@hunterlaw.omhcoxmail.com](mailto:rwhre@hunterlaw.omhcoxmail.com)

Telephone: (402) 397-6965

Fax: (402) 397-0607

June 8, 2010

Sanitary and Improvement District No. 192  
c/o 11605 Arbor Street, Suite 104  
Omaha, NE 68144

Re: Sanitary and Improvement District No. 192

=====

For legal services performed re: general services from 05-12-10  
through 06-08-10.

(See Attached Schedule of Services)

7.50 hours x \$150.00 per hour = \$1,125.00

TOTAL AMOUNT DUE \$1,125.00

**SCHEDULE OF SERVICES**  
**FOR**  
**SID 192**

05/12/10	Prepared for and attended meeting of the Board of Trustees.	<b>1.90</b>
05/13/10	Mailed executed minutes to Sarpy County and Ameritas. Preparation of minutes, supporting documents, and warrants of meeting held on May 12, 2010.	<b>2.10</b>
05/21/10	Final review of minutes, supporting documents and warrants. Mailed copy to accountants.	<b>0.80</b>
06/02/10	Preparation of notice to the Sarpy County Clerk, the Papillion Times, all Trustees, and engineers regarding next meeting. Review of the published notice.	<b>1.20</b>
06/03/10	Call from O.P.P.D. regarding power outage for irrigation system.	<b>0.30</b>
06/03/10	Checked notice of meeting in Papillion Times.	<b>0.10</b>
06/08/10	Prepared Agenda for meeting to be held on May 9, 2010.	<b><u>1.10</u></b>
	Total	<b><u>7.50</u></b>



# Great Western Bank<sup>SM</sup>

Making Life Great

Member FDIC

May 13, 2010

Hunter Law Office  
ATTN: Ronald W. Hunter  
11605 Arbor St., Suite 104  
Omaha, NE 68144

RE: Sanitary and Improvement District #192, Series 2004  
Account #6681

Dear Mr. Hunter:

Fee billing for services rendered as Registrar and Paying Agent:  
FOR PERIOD OF: DECEMBER 2, 2009 THROUGH JUNE 1, 2010

MINIMUM BOND FEE:

\$250.00

EXTRAORDINARY FEE:

TOTAL FEE DUE:

\$250.00

Please remit your check payable to Great Western Bank, ATTN: Trust Department, 9290 W. Dodge Rd, Ste 202, Omaha, NE 68114. If you have any questions feel free to call us at (402) 557-4142.

Sincerely,

Beth Riege  
Vice President  
and Trust Operations Officer

\*\*\*\*\* I N V O I C E \*\*\*\*\*

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

Invoice No. 100059      06-02-10  
 Customer No. SID192

SID 192 TIBURON SOUTH  
 c/o RON HUNTER  
 11605 ARBOR STREET, SUITE 104  
 OMAHA, NE 68144

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

Quant	Item No.	Item Description	Unit Price	Extension
112		LASTMONTH - WATER METER BILL PROCESSING	6.51	\$729.12
		-----> Note: WATER METER BILLING ONLY.		
			Subtotal	\$729.12
			*Sales Tax: NOT APPLICABLE	.00
			TOTAL AMOUNT DUE	\$729.12
>>> Please submit your payment with the top part of this invoice <<<				=====