

MINUTES OF MEETING

OF

SANITARY AND IMPROVEMENT DISTRICT NO. 192 OF SARP COUNTY, NEBRASKA

A meeting of the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, was convened in open and public session at 2:00 p.m. on the 9th day of July, 2014, at 17136 Fairway Drive, Omaha, Nebraska.

Present were: Lee Harrow, Timothy P. Goodman, Steven Moore, Tom Dein and Morrie Naumann.

Absent:

Notice of the meeting was given in advance thereof by publication in The Papillion Times, on July 2, 2014, a copy of the proof of publication being attached to these minutes. Notice of this meeting was simultaneously given to all members of the Board of Trustees, and a copy of their acknowledgment of receipt of notice is attached to these minutes. Availability of the agenda was communicated in the published notice and in the notice to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public. The agenda was at all times available at the office for the District at 10250 Regency Circle, Suite 300, Omaha, Nebraska 68114.

The meeting was called to order.

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

The Chairman stated that the first order of business was an update from Gerry Gutoski. The first item of discussion was an update on the lift stations. Mr. Gutoski stated that there have been no major issues with the lift stations to report.

There was a presentation by Mr. and Mrs. Reinders, currently at 10510 S. 168th Avenue. Mr. and Mrs. Reinders appeared to present the facts of the situation with respect to the conversion of the SID water system and, in particular, the expense of the conversion with respect to their home. Presently, Mr. and Mrs. Reinders have a 1.5 inch water line. Testing has shown that installing a one inch water line will prevent their sprinkler system, as presently installed, from watering certain parts of their yard due to a difference in water pressure. Mr. and Mrs. Reinders reported that they were originally told by MUD that it was unlikely that they had a 1.5 inch water service and were told that a one inch water service would provide all of the pressure needed for their sprinkler system. They also stated that the cost of replacing their sprinkler system with a functioning system would be approximately \$13,000.

This matter was presented to Keri Kasun of MUD for comment. She indicated that her predecessor had made the comment and that the residents were provided with the opportunity to retain a 1.5 inch water system in order to avoid any change to the water pressure in their lines.

There was also a discussion as to how the District arrived at the decision to charge the system finance fees based upon the size of the individual water service to the home. Mr. and Mrs. Reinder stated their water use level is very low, but that a larger water service is necessary to run their sprinkler system would result in a significantly higher charge. The Trustees and MUD explained that this decision was made based upon MUD billing designations, as MUD does charge fees based upon both meter size and water

used. The Trustees explained that the charges, if attached to water use, would be variable and would not allow the District the ability to properly forecast the repayment of the construction costs.

Ms. Kasun reported that the water billing standards were set by the agreement between the District and MUD and that the agreement could be amended if desired by the Board of Trustees of the District. The Trustees requested that Ms. Kasun discuss this matter with MUD and determine where MUD was going to reduce the fees for customers with a 1.5 inch water line, particularly that of Mr. and Mrs. Reinder.

There was next a presentation by Steve Hoke of 10913 Fairway Drive. Mr. Hoke wished to discuss the expense of in-home system changes necessitated by the conversion to MUD water. Mr. Hoke offered that he had not yet made the necessary changes to his water meter set-up and wanted to ask the District to determine whether the District would coordinate the installation of acceptable conversions to the existing system lines. Apparently, an MUD service technician had told at least one resident that MUD would be responsible for making the changes to the internal plumbing, and MUD had agreed to bear that expense because of the mistake of the technician. Mr. Hoke asked that all similarly situated residents be provided with a change to their internal water systems at no cost.

The Board of Trustees first asked Keri Kasun of MUD whether MUD was willing to absorb this expense based upon the misrepresentation. Ms. Kasun stated that it was unlikely that MUD would do so, but that she would report the request to her superiors.

Upon further consideration, the Board analyzed the ability and the desirability of covering these kind of expenses incurred by individual homeowners. The Board considered that it did not want to hire plumbers directly to perform service, particularly as some of the homeowners had already had the plumbing work changed. The Board also considered that other individual had spent funds related to their own private water lines, including those that were required to prepare or modify their curb stops or stop boxes. Upon such consideration, and upon motion duly made and seconded, a roll call vote was had upon such motion during which the Trustees, Lee Harrow, Steven Moore, Tom Dein and Morrie Naumann voted "Aye" with Timothy P. Goodman voting "Nay" thereby adopting the following resolution:

RESOLVED, that in the event that Metropolitan Utilities District does not agree to perform or pay for the internal plumbing changes necessary for individual residents to convert non-compliant water systems for use with the MUD water service, that the District shall reimburse each owner incurring such plumbing expenses, in an amount not to exceed One Hundred Fifty Dollars and no/100 (\$150.00) per home, upon receipt of a paid invoice from a licensed plumber indicating the work performed, such payments to be offered only in the event that Metropolitan Utilities District does not agree to perform such work or absorb such expense. Additionally, the reimbursement of up to One Hundred Fifty Dollars and no/100 (\$150.00) in fees paid to a licensed plumber shall also be offered to those individuals who retained private plumbers to locate or repair curb stops or stop boxes.

There was next a discussion on the landscaping of the 174th Street entrance to the development. At this time, it does not appear that landscaping has been scheduled, although the developer of the neighboring property indicated that both plans and a walk-through would be provided prior to installation of landscaping.

The landscaping company has provided a copy of its insurance coverage as requested by the District. A copy thereof is attached to the Minutes.

Mr. LaPuzza reported that discussions had progressed to the point where drafts had been circulated for the sale and purchase of Well No. 3 to SID 158. A copy of the draft of the agreement is attached hereto.

The following is a reporting item for the Trustee's information and required no action: Service Fee Fund Statement for June, 2014.

There was next presented a statement from Omaha Public Power District, for service at the locations of 16800 Ridgemont Street and 16802 Oakmont Drive, account number 0622093108, dated June 9, 2014, in the amount of One Thousand One Hundred Five Dollars and 10/100 (\$1,105.10).

There was next presented a statement from Omaha Public Power District, for service at the location of 17209 Fairway Drive, account number 2953028855, dated June 9, 2014, in the amount of Eight Hundred Sixty Dollars and 97/100 (\$860.97).

There was next presented a statement from Omaha Public Power District, for service at the location of 17221 Oakmont Street, account number 5958727663, dated June 9, 2014, in the amount of Thirty-Two Dollars and 62/100 (\$32.62).

There was next presented a statement from Omaha Public Power District, for service at the location of 10817 Fairway Drive, account number 6474900369, dated June 9, 2014, in the amount of Forty-Eight Dollars and 13/100 (\$48.13).

There was next presented statements from Thompson, Dreesen & Dörner, Inc., for engineering services and for One Call services, dated July 3, 2014, Invoice No. 105197, in the amount of Six Hundred Eleven Dollars and 60/100 (\$611.60); Invoice No. 105198 in the amount of One Thousand Five Dollars and 75/100 (\$1,005.75); said statements being in the aggregate amount of One Thousand Six Hundred Seventeen Dollars and 35/100 (\$1,617.35).

There was next presented a statement from Field R&D, for services rendered dated July 1, 2014, Invoice No. 140174, in the amount of Four Thousand One Hundred Ninety-One Dollars and 50/100 (\$4,191.50).

There was next presented a statement from Providence Group, Inc., for services rendered dated July 1, 2014, Invoice No. 140159, in the amount of One Thousand Two Hundred Seventy-Three Dollars and 18/100 (\$1,273.18).

There was next presented a statement from Black Hills Energy, Account No. 3497 3578 91 for services provided at 17207 Fairway Drive dated June 26, 2014, in the amount of Twenty-Eight Dollars and 38/100 (\$28.38).

There was next presented a statement from Papillion Sanitation for residential service charges for account number 3050-30014918-001, dated July 1, 2014, in the amount of One Thousand Two Hundred Eighty-One Dollars and 15/100 (\$1,281.15).

There was next presented a statement from One Call Concepts, Inc., Invoice No. 4060559, dated June 30, 2014, in the amount of Thirty-One Dollars and 90/100 (\$31.90).

There was next presented correspondence from the City of Omaha regarding Invoice No. 91286 dated June 3, 2013. The correspondence states that payment has never been received. Minutes dated June, 2013 state that Check No. 1249 from the American National Bank Service Fee Fund Checking Account was issued in June, 2013. After reviewing bank statements, it appears that Check No. 1249 was never cashed, therefore a Stop Payment was placed on Check No. 1249. Check No. 1354 will be issued to make payment for Invoice No. 91286 in the amount of Three Thousand Two Hundred Ninety Dollars and 21/100 (\$3,290.21).

There was next presented a statement from the City of Omaha for sewer services regarding Invoice No. 100942, dated June 12, 2014, in the amount of Two Thousand Nine Hundred Thirty-Four Dollars and 68/100 (\$2,934.68).

There was next presented a statement from Pansing Hogan Ernst & Bachman LLP, attorneys for the District, for legal services performed in miscellaneous District matters, dated July 3, 2014, in the amount of Four Thousand Six Hundred Seventy-Six Dollars and no/100 (\$4,676.00), and costs advanced in the amount of Ninety-Four Dollars and 26/100 (\$94.26); said statement being in the aggregate amount of Four Thousand Seven Hundred Seventy Dollars and 26/100 (\$4,770.26).

The previously described bills, invoices, recommendations and statements having been presented for the Board's consideration and after review and discussion of such items, the following resolution was duly moved and passed:

FURTHER 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 authorized and directed to execute and deliver Warrant Nos. 2778 through 2783 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 July 9, 2017, 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. 2778, for the amount of One Thousand One Hundred Five Dollars and 10/100 (\$1,105.10), payable to Omaha Public Power District for Account No. 0622093108.

Warrant No. 2779, for the amount of One Thousand Six Hundred Seventeen Dollars and 35/100 (\$1,617.35), payable to Thompson, Dreesen & Dorner, Inc for Invoice Nos. 105197 and 105198.

Warrant No. 2780, for the amount of Four Thousand One Hundred Ninety-One Dollars and 50/100 (\$4,191.50), payable to Field R&D for Invoice No. 140174.

Warrant No. 2781, for the amount of One Thousand Two Hundred Eighty-One Dollars and 15/100 (\$1,281.15), payable to Papillion Sanitation for Account No. 3050-30014918-001.

Warrant No. 2782, for the amount of Thirty-One Dollars and 90/100 (\$31.90), payable to One Call Concepts, Inc. for Account No. 04-SID192S.

Warrant No. 2783, for the amount of Four Thousand Seven Hundred Seventy Dollars and 26/100 (\$4,770.26), payable to Pansing Hogan Ernst & Bachman, LLP.

FURTHER RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, that the Chairman and Clerk be and hereby are authorized and directed to execute and deliver Check Nos. 1354 through 1360 of the District, dated the date of this meeting, to the following payees and in the following amounts, said

Checks to be drawn on the American National Bank Service Fee Fund Checking Account of the District, to-wit:

Check No. 1354, for the amount of Three Thousand Two Hundred Ninety Dollars and 21/100 (\$3,290.21), payable to City of Omaha Customer No. 40239, Invoice No. 91286.

Check No. 1355, for the amount of Twenty-Eight Dollars and 38/100 (\$28.38), payable to Black Hills Energy for Account No. 3497 3578 91.

Check No. 1356, for the amount of Two Thousand Nine Hundred Thirty-Four Dollars and 68/100 (\$2,934.68), payable to City of Omaha, Customer No. 40239, Invoice No. 100942.

Check No. 1357, for the amount of Eight Hundred Sixty Dollars and 97/100 (\$860.97), payable to OPPD for Account No. 2953028855.

Check No. 1358, for the amount of Thirty-Two Dollars and 62/100 (\$32.62), payable to OPPD for Account No. 5958727663.

Check No. 1359, for the amount of Forty-Eight Dollars and 13/100 (\$48.13), payable to OPPD for Account No. 6474900369.

Check No. 1360, for the amount of One Thousand Two Hundred Seventy-Three Dollars and 18/100 (\$1,273.18), payable to Providence Group, Inc., Customer No. SID192, Invoice No. 140159.

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.

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 \$10,000,000 during the calendar year in which the above Warrants are to be issued.

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 pertaining to the above Warrants and the District and the Chairman and Clerk of the District hereby further certify, as of the date of the registration of the above Warrants 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 Warrants. The District reasonably anticipates that monies in its Bond Fund reasonably attributable to the above Warrants in excess of the lesser of: (a) ten percent (10%) of the net principal proceeds of the above Warrants, (b) the maximum annual debt service due on the above Warrants, or (c) one hundred twenty-five percent (125%) of average annual debt service due on the above Warrants will be expended for payment of principal of and interest on the above Warrants within thirteen (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 Warrants within thirteen (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 on the above Warrants.

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

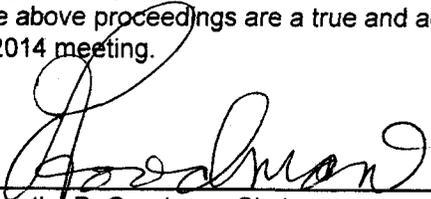
3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.

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

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SIGNATURES APPEAR ON THE FOLLOWING PAGE]**

The Chairman next reviewed the Agenda which had been available for public inspection in accordance with the law prior to this meeting of the Board of Trustees and reported that all matters considered by the Board at this meeting appeared on the Agenda.

Timothy P. Goodman, as Clerk for Sanitary and Improvement District No. 192 of Sarpy County, Nebraska (the "District") does hereby certify that the above proceedings are a true and accurate statement of the proceedings had by the District at its July 9, 2014 meeting.



Timothy P. Goodman, Clerk

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 initially held at 2:00 p.m. on July 9, 2014, 2014, at 17210 Fairway Drive, Omaha, Nebraska.

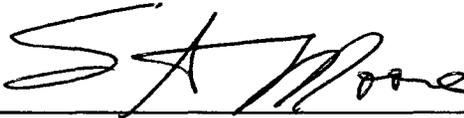
Dated this 9th day of July, 2014.



Lee Harrow, Chairman



Timothy P. Goodman, Clerk



Steven Moore



Tom Dein



Morrie Naumann

CERTIFICATE

TO WHOM IT MAY CONCERN:

The undersigned, Timothy P. Goodman, being the Clerk of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, does hereby certify that he did send a Notice of Meeting to the Clerk of Sarpy County, Nebraska, more than seven (7) days prior to the date of this meeting.

Dated this 9th day of July, 2014.

A handwritten signature in cursive script that reads "Goodman". The signature is written in black ink and is positioned above a horizontal line.

Timothy P. Goodman, Clerk

CERTIFICATE

TO WHOM IT MAY CONCERN:

The undersigned, Timothy P. Goodman, being a Clerk of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, does hereby certify that the Minutes of the meeting of the Board of Trustees of said District were written and available for public inspection at the following address:

10250 Regency Circle, Suite 300,
Omaha, Nebraska

Dated this 9th day of July, 2014.

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

Timothy P. Goodman, Clerk

CERTIFICATE

TO WHOM IT MAY CONCERN:

The undersigned, Timothy P. Goodman, being Clerk of the Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, does hereby certify that a copy of the attached Agenda was prepared and available for public inspection at the address shown on the Notice of Meeting, attached to these proceedings, prior to the commencement of the meeting. I further certify that no items were added to the Agenda after the commencement of the meeting.

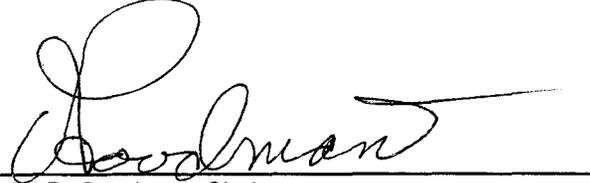
DATED: July 9, 2014.

A handwritten signature in cursive script, appearing to read "Goodman", written in black ink.

Timothy P. Goodman, Clerk

CERTIFICATE

I, the undersigned, certify that I am the acting Clerk of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, and that the following is a true and correct transcript of the records and proceedings of such District through July 9, 2014.

A handwritten signature in black ink, appearing to read "Goodman", written over a horizontal line. The signature is stylized with a large loop at the top and a long horizontal stroke extending to the right.

Timothy P. Goodman, Clerk

AGENDA

Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, Agenda for meeting of July 9, 2014:

1. Pay bills:
 - . Omaha Public Power District
 - . Thompson, Dreessen & Dornier, Inc.
 - . Field R&D
 - . Providence Group, Inc.
 - . Black Hills Energy
 - . Papillion Sanitation
 - . One Call Concepts
 - . City of Omaha
 - . Pansing Hogan Ernst & Bachman LLP

2. Update from Gerry Gutoski:
 - (1) Update on water systems.
 - (2) Lift station activities.
 - (3) Billing Issues.
 - (4) Update on meter pits, irrigation, and MUD swap over items.

3. Items from Chairman:
 - (1) Trustee items.
 - (2) Trustee Election/Forms to be signed.
 - (3) SID payment for plumbing changes due to MUD meter swaps?
 - (4) Resident in Tiburon Estates being charged for trash pick-up.
 - (5) Letter to Bob Hill Jr. concerning resident drainage issue.
 - (6) Budget discussion.
 - (7) Keri Kasun to provide MUD update.
 - (8) Landscaping on 174th Street.
 - (9) Proof of Insurance Request.
 - (10) Billing for meter for new house in the estates
 - (11) Mark's status update on well sale negotiations.
 - (12) Tim's status update on pump house roof repair.
 - (13) Status on stop sign at 174th and Oakmont.

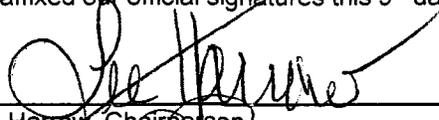
4. Discussion regarding homeowner questions and/or concerns.

CERTIFICATE

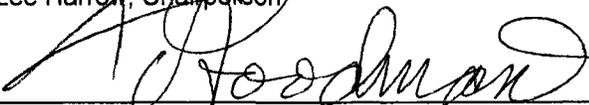
The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 192 of Sarpy County, Nebraska, (the "District") and hereby further certify as follows:

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 mailed to the Clerk of the municipality or county within whose zoning jurisdiction the District is located at least seven days prior to the date of the Meeting. Advance notice for the Meeting, including notice of agenda subjects, was given to all members of the Board of Trustees. All news media requesting notification of meetings of said body were provided with advance notice of the times and places of such meetings and the subjects to be discussed.
3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects were contained in said agenda for at least 24 hours prior to the Meeting and each agenda item was sufficiently descriptive to give the public reasonable notice of the matters to be considered at the Meeting.
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review and were informed of the location of such copy in the room in which such Meeting was being held. At least one copy of all resolutions and other reproducible written materials, for which actions are shown in said proceedings, was made available for examination and copying by members of the public at the Meeting.
5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the minutes of the Meeting was sent to the Clerk of the municipality or county within whose zoning jurisdiction the District is located.
6. No litigation is now pending or threatened to restrain or enjoin the District from the issuance and delivery of any warrants or other obligations issued by the District or the levy and collection of tax or other revenues or relating to any of the improvements for which any such warrants or other obligations were or are issued nor in any manner questioning the proceedings and authority under which any such warrants or other obligations were or are issued or affecting the validity thereof; neither the corporate existence or boundaries of the District nor the title of its present officers to their respective offices is being contested; no authority or proceedings for the issuance of any warrants or other obligations by the District have been repealed, revoked or rescinded as of the date hereof. All actions taken by the Board of Trustees referred to in said transcript were taken at a public meeting while open to the attendance of the public.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 9th day of July, 2014.



Lee Harrow, Chairperson

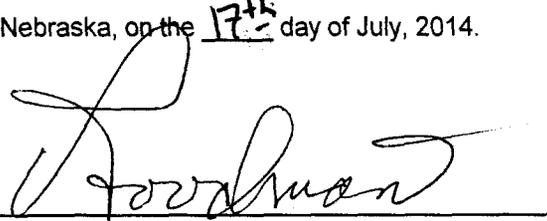


Timothy P. Goodman, Clerk

CERTIFICATE

TO WHOM IT MAY CONCERN:

The undersigned, Timothy P. Goodman, being a Clerk of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, does hereby certify that the minutes of the meeting of the Board of Trustees of such District were forwarded to the Clerk of Sarpy County, Nebraska, on the 17th day of July, 2014.

A handwritten signature in black ink, appearing to read "T Goodman", written over a horizontal line.

Timothy P. Goodman, Clerk