

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES
OF SANITARY AND IMPROVEMENT DISTRICT NO. 82
OF SARPY COUNTY, NEBRASKA**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 82 of Sarpy County, Nebraska, was convened in open and public session at 1413 S. Washington Street, Papillion, Nebraska, at 9:15 a.m., on September 9, 2010. Present were: Donald Warner, Donald Dittus, Alma Dittus and Steve Burns. Also present were James E. Lang, counsel for the District, and Jim Reinig, accountant for the District. Notice of the meeting was given in advance thereof by publication in The Papillion Times of Papillion, Nebraska, on September 2, 2010, 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 of this meeting is attached to these minutes. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The 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 first item on the agenda was to approve the minutes of the September 11, 2009, District meeting.

After a full discussion and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

RESOLVED, that the minutes of the September 11, 2009,
District meeting are hereby approved.

The Chairman announced that this was the time and place set for the Public Hearing on the proposed Budget Statement of the District. The Clerk presented Proof of Publication of Notice of this hearing and the budget summary, which was ordered attached to these minutes.

No person appeared to present support, opposition, criticism, suggestions or observations relating to the proposed budget and tax levy.

The Chairman noted that the proposed budget included within the computation of limit for the fiscal year an additional one percent increase in the total 2010-2011 funds subject to limitation. Counsel noted that in order to adopt the budget as proposed with the additional one percent increase that it would require the affirmative vote of at least 75 percent of the Board.

After a full discuss, and upon motion being duly made with everyone voting "aye" and no one voting "no", the following Resolution was adopted:

RESOLVED, that the Board of Trustees by a vote of more than 75 percent of the Board members hereby approve an additional one percent increase from the total 2010-2011 funds, subject to the limitation as set forth in the adopted budget and lid computation.

After full discussion and upon motion being duly made and seconded, with all Trustees voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

BE IT RESOLVED, that the proposed Budget Statement for this District, which is set forth in full in the minutes of this meeting be, and hereby is, adopted as the Budget of this District, as amended.

BE IT FURTHER RESOLVED, that the Clerk be, and is hereby authorized and directed to file copies of the adopted Budget Statement with the County Clerk of Sarpy County, Nebraska, and with the Auditor of Public Accounts of the State of Nebraska.

The Chairman then stated that, the Budget for the District having been adopted, it would be appropriate at this time to levy a tax in accordance with the Budget Statement.

After a full discuss, and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 82 of Sarpy County, Nebraska, has given the proper five day published notice of the hearing on the proposed budget.

1. That a levy of .2059 cents to the General Fund and .2900 cents to the Sinking (Bond) Fund for each \$100.00 of actual valuation shall be made upon all taxable property within the District, except intangible property, which levy totals \$10,079.64 to the General Fund and \$14,197.38 to the Sinking (Bond) Fund, for a total levy and tax of .4959 cents for each \$100 of actual valuation and \$24,277.02 in property taxes.
2. That the Clerk of the District is hereby directed to certify said levy to the County Clerk of Sarpy County, Nebraska, and to file a copy of such certification with the Auditor of Public Accounts of the State of Nebraska on or before September 20, 2010.

The Board then discussed the matter with the tenant on Lot 14 placing salt in the street and then distributing the salt onto his lot and permitting the salt to run down the street. This is part of his business in supplying salt for snow removal. He then stores the salt on the lot.

The owner of Lot 8 is doing the same thing by storing salt on the lot for small contractors in connection snow removal.

It was discussed that the salt was damaging the street. The District's attorney stated that he would have Tom Rasmussen, the District engineer, review the matter and then report back to the Board with a recommendation.

Discussion was then held concerning parking on Hupp Drive and the problems with site visibility in going around the corner. The District's attorney suggested that no parking signs be placed along Hupp Drive.

After full discussion upon motion being duly made and seconded with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

RESOLVED, that the Board of Trustees hereby authorizes the installation of no parking signs on both sides of Hupp Drive.

BE IT FURTHER RESOLVED, that the District's attorney has been authorized to obtain the appropriate authorizations from the County.

A discussion was then held concerning the zoning in the District. The zoning was now I2. This appeared to be a conversion from H1.

The Chairman stated that the District needs to ratify the issuance of warrant numbers 550 through 556 drawn on the general fund.

After full discussion upon motion being duly made and seconded with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

RESOLVED, that the Board of Trustees hereby ratifies the issuance of warrant numbers 550 through 556 drawn on the general fund.

The Chairman then presented the following items for consideration by the Board:

1. Statement from Papillion Times in the amount of \$33.00.

2. Statement from OPPD in the amount of \$440.40.
3. Statement from Laughlin, Peterson & Lang in the amount of \$2,879.17.
4. Statement from Massman, Nelson & Reinig in the amount of \$3,500.00.

After full discussion and upon a motion being duly made and seconded, with all Trustees present voting "aye" and with no Trustees voting no, the following Resolution was adopted:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 82 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver the following warrants 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 7% per annum and to be redeemed no later than September 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 bylaw, to-wit:

1. WARRANT NO. 557 payable to Papillion Times in the amount of \$33.00.
2. WARRANT NO. 558 payable to OPPD in the amount of \$440.40.
3. WARRANT NO. 559 payable to Laughlin, Peterson & Lang in the amount of \$2,879.17.
4. WARRANT NO. 560 payable to Massman, Nelson & Reinig in the amount of \$3,500.00.

The Chairman then presented the following items for consideration by the Board:

1. Statement from Great Western Bank in the amount of \$250.00.

After full discussion and upon a motion being duly made and seconded, with all Trustees present voting "aye" and with no Trustees voting no, the following Resolution was adopted:

RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 82 of Sarpy County, Nebraska hereby approves the above items for payment and hereby

authorizes and directs that the following warrants be prepared and issued by the Chairman and Clerk in payment thereof, said warrants to bear interest at the rate of 7% per annum after registration and to be charged to the Construction Fund of the District, with the interest to be payable on February 1, 2011, and each year thereafter, and to be redeemed no later than September 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:

1. WARRANT NO. 561 payable to Great Western Bank in the amount of \$250.00.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 82 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. 82 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 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. 82 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) 10% of the net principal proceeds of the above Warrants, (b) the maximum annual debt service due on the above Warrants, or (c) 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 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 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.

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



Donald Dittus, Chairman



Donald Warner, Clerk



Alma Dittus, Trustee



Steve Burns, Trustee

ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 82 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 9:15 A.M. on September 9, 2010, at 1413 S. Washington Street, Papillion, Nebraska.

Dated this 9th day of September, 2010.



Donald Dittus, Chairman



Donald Warner, Clerk



Alma Dittus, Trustee



Steve Burns, Trustee

CERTIFICATE

STATE OF NEBRASKA)
COUNTY OF SARPY)
)
SANITARY AND)
IMPROVEMENT)
DISTRICT NO. 82)

I, the undersigned, Clerk for Sanitary and Improvement District No. 82 of Sarpy County, Nebraska, hereby certify that all the subjects included in the attached proceedings were contained in the agenda for the meeting of September 9, 2010, kept continually current and available for public inspection at the office of the Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that the minutes of the Chairman and Board of Trustees of the District, from which the foregoing proceedings have been extracted, were in written form and available for public inspection within ten working days of the date of this meeting and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand this 9th day of September, 2010.



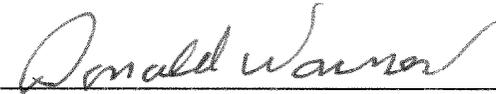
Donald Warner, Clerk

CERTIFICATE

STATE OF NEBRASKA)
COUNTY OF SARPY)

I hereby certify that I am the duly qualified and acting Clerk of Sanitary and Improvement District No. 82 of Sarpy County, Nebraska, and that not less than seven (7) days prior to the date set for this meeting of the Board of Trustees of this District, a notice was sent to the LaVista City Clerk, LaVista, Nebraska, the municipality or county in whose zoning jurisdiction this District is located, notifying said Clerk of this meeting.

Dated this 9th day of September, 2010.



Donald Warner, Clerk

CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 82 of Sarpy County, Nebraska, (the "District") and hereby further certify as follows:

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

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

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

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

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

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

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



Donald, Dittus, Chairman



Donald Warner, Clerk

2010-2011
STATE OF NEBRASKA
SID BUDGET FORM

SID # 82

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Sary County

This budget is for the Period JULY 1, 2010 through JUNE 30, 2011

Contact and Submission Information
Auditor of Public Accounts P.O. Box 98917, Lincoln, Nebraska 68509-8917 Telephone: (402) 471-2111 FAX: (402) 471-3301 To Submit Budget - E-Mail PDF File to: apa.audits@nebraska.gov Questions - E-Mail: Deann.Haeffner@nebraska.gov

COPY OF ADOPTED BUDGET TO BE FILED WITH:

AUDITOR OF PUBLIC ACCOUNTS
 And The COUNTY BOARD (SEC. 13-508), C/O COUNTY CLERK

The Undersigned Clerk/Board Member Hereby Certifies:

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

\$ 14,197.38	Principal and Interest on Bonds
\$ 10,079.64	All Other Purposes
\$ 24,277.02	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2010

\$ 100,000.00	Principal
\$ 7,074.00	Interest
\$ 107,074.00	Total Bonded Indebtedness

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
 (If YES, Board Minutes **MUST** be Attached)

YES NO

If YES, Column 2 **MUST** contain ACTUAL Numbers.

SID is Less Than 5 Years Old

YES, SID is Less than 5 Years Old; Therefore, LC-3
 and Levy Limit DO NOT APPLY
 Date SID was formed: _____

A proposed Budget Summary and Notice of Hearing was duly
 Published (Send a copy of Publisher's Affidavit of Publication)
 Posted _____ (Only allowed if Line 27 is less than \$10,000)
 (Check the method of notifying the Public of the Budget Hearing)

County Clerks Use ONLY

CLERK/BOARD MEMBER:
Signature: <i>Donald Warner</i>
Printed Name: Donald Warner
Mailing Address: 8517 Underwood Ave
City, Zip: Omaha, Nebraska 68114
Phone Number: (402) 391-7251
E-Mail Address: _____

SID # 82 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2008 - 2009 (Column 1)	Actual 2009 - 2010 (Column 2)	Adopted Budget 2010 - 2011 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ 34,741.00	\$ 19,975.00	\$ 24,978.00
4	County Treasurer's Balance	\$ 13,747.00	\$ 49,291.00	\$ 41,780.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 48,488.00	\$ 69,266.00	\$ 66,758.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 35,558.00	\$ 37,124.00	\$ 23,801.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 107.00	\$ 129.00	\$ 130.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ -	\$ -	\$ -
11	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
12	Local Receipts: Other	\$ 125,410.00	\$ 57.00	\$ 75.00
13	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
14	Transfer In Other Than Surplus Fees (Should agree to Line 26)	\$ -	\$ -	\$ 5,000.00
15	Total Resources Available (Lines 5 thru 14)	\$ 209,563.00	\$ 106,576.00	\$ 95,764.00
16	Disbursements & Transfers:			
17	Operating Expenses	\$ 12,365.00	\$ 11,068.00	\$ 10,800.00
18	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
19	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
20	Debt Service: Bond Principal & Interest Payments	\$ 123,093.00	\$ 28,750.00	\$ 28,018.00
21	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
22	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
23	Debt Service: Other	\$ 4,839.00	\$ -	\$ -
24	Judgments	\$ -	\$ -	\$ -
25	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
26	Transfers Out Other Than Surplus Fees (Should agree to Line 14)	\$ -	\$ -	\$ 5,000.00
27	Total Disbursements & Transfers (Lines 17 thru 26)	\$ 140,297.00	\$ 39,818.00	\$ 43,818.00
28	Balance Forward/Cash Reserve (Line 15 - Line 27)	\$ 69,266.00	\$ 66,758.00	\$ 51,946.00

PROPERTY TAX RECAP

Tax from Line 6	\$ 23,801.00
County Treasurer's Commission at 2% of Line 6	\$ 476.02
Delinquent Tax Allowance	\$ -
Total Property Tax Requirement	\$ 24,277.02

SID # 82 in Sarpy County

To Assist the County For Levy Setting Purposes

Documentation of Transfers: (Only complete if there are transfers noted on Page 2, Column 2)

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your SID needs more of a breakdown for levy setting purposes, complete the section below.

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 10,079.64
Bond Fund	\$ 14,197.38
Fund	
Fund	
Fund	
Fund	
Total Tax Request	** \$ 24,277.02

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Donald C. Dittus

(Name of Board Chairperson)

6814 Plattview Road

(Mailing Address)

Papillion, 68123

(City & Zip Code)

(402) 331-8067

(Telephone Number)

(E-Mail Address)

PREPARER

James A. Reinig, CPA - Massman Nelson Reinig PC

(Name and Firm)

13310 "I" Street

(Mailing Address)

Omaha, 68137

(City & Zip Code)

(402) 330-7099

(Telephone Number)

(E-Mail Address)

NOTE: If Budget Document is to be used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is included for the Board Chairperson, notification will be mailed via the USPS.

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

Board Chairperson

Preparer

Other Contact

OTHER CONTACT

James E. Lang - Attorney

(Name and Title)

11718 Nicholas Street, Suite 101

(Mailing Address)

Omaha, 68154

(City & Zip Code)

(402) 330-1900

(Telephone Number)

(E-Mail Address)

SID # 82 in Sarpy County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds	
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Total Personal and Real Property Tax Requirements	(1)	\$	24,277.02
Motor Vehicle Pro-Rate	(2)	\$	130.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2009-2010 Capital Improvements Excluded from Restricted Funds (From 2009-2010 LC-3 Lid Exceptions, Line (10))	(5)		_____
LESS: Amount Spent During 2009-2010	(6)		_____
LESS: Amount Expected to be Spent in Future Budget Years	(7)		_____
Amount to be included on 2010-2011 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	24,407.02
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LC-3 Lid Exceptions	
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Capital Improvements (Real Property and Improvements on Real Property)	(10)		_____
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)			
Agrees to Line (7).	(11)		_____
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	14,197.38
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(14)		_____
Interlocal Agreements/Joint Public Agency Agreements	(15)		_____
Judgments	(16)		_____
Refund of Property Taxes to Taxpayers	(17)		_____
Repairs to Infrastructure Damaged by a Natural Disaster	(18)		_____

TOTAL LID EXCEPTIONS (B)	(19)	\$	14,197.38
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<p style="text-align: center;">TOTAL 2010-2011 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i></p>	<p style="margin: 0;">\$ 10,209.64</p>
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*Total 2010-2011 Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.*

SID # 82 in Sarpy County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2010-2011

2009-2010 RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2009-2010 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 46,213.35
Option 1 - (1)

OPTION 2 - Only use if a vote was taken at a townhall meeting to exceed Lid for one year

Line (1) of 2009-2010 Lid Computation Form	_____	Option 2 - (A)
Allowable Percent Increase Less Vote Taken (From 2009-2010 Lid Computation Form Line (6) - Line (5))	_____ %	Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) X Line (B)	_____	Option 2 - (C)
Calculated 2009-2010 Restricted Funds Authority (Base Amount) = Line (A) Plus Line (C)	_____	Option 2 - (1)

ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %
(2)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %
(3)

$$\frac{109,989.00}{\text{Growth per Assessor}} \div \frac{4,786,607.00}{\text{2009 Valuation}} = \frac{2.30}{\text{Multiply times 100 To get \%}} \%$$

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %
(4)

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

SID # 82 in Sarpy County

4	<u>SPECIAL ELECTION/TOWNHALL MEETING - VOTER</u>		%
	<u>APPROVED % INCREASE</u>	(5)	

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>3.50</u> %
	(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>1,617.47</u>
	(7)

Total Restricted Funds Authority = Line (1) + Line (7)	<u>47,830.82</u>
	(8)

Less: 2010-2011 Restricted Funds from LC-3 Supporting Schedule	<u>10,209.64</u>
	(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>37,621.18</u>
	(10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR
 YOU ARE IN VIOLATION OF THE LID LAW.**

**THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)
 MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.**

Levy Limit Form
Sanitary and Improvement Districts

SID # 82 in Sarpy County

Total Personal and Real Property Tax Request		\$ <u>24,277.02</u>
		(1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(_____)	
	(A)	
Preexisting lease-purchase contracts approved prior to July 1, 1998	(_____)	
	(B)	
Bonded Indebtedness	(\$ <u>14,197.38</u>)	
	(C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____)	
	(D)	
Total Exclusions		(\$ <u>14,197.38</u>)
		(2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>10,079.64</u>
		(3)
Valuation (Per the County Assessor)		\$ <u>4,895,605.00</u>
		(4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.205892</u>
		(5)

Note : Levy Limit established by State Statute Section 77-3442:
Sanitary and Improvement District (SID) Levy - 40 cents

Attach supporting documentation if a vote was held to exceed levy limits.

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

[format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts]

TAX YEAR 2010

(certification required on or before August 20th, of each year)

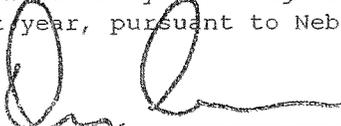
TO : SID 82

TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
SID 82	MISC-DISTRICT	109,989	4,895,605

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

I Dan Pittman, Sarpy County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.



(signature of county assessor)

8-16-10
(date)

CC: County Clerk, Sarpy County
CC: County Clerk where district is headquarter, if different county, Sarpy County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2010

**MINUTES OF SPECIAL MEETING OF THE BOARD OF TRUSTEES
OF SANITARY AND IMPROVEMENT DISTRICT NO. 82
SARPY COUNTY, NEBRASKA**

A special meeting of the Board of Trustees of Sanitary and Improvement District No. 82 of Sarpy County, Nebraska, was convened in open public session at 1413 S. Washington Street, Papillion, Nebraska, at 9:00 a.m. on September 9, 2010. Present were: Donald Warner, Donald Dittus, Alma Dittus and Steve Burns. Also present were James E. Lang, Counsel for the District, and Jim Reinig, accountant for the District. Notice of the meeting was given in advance thereof by publication in The Papillion Times, of Papillion, Nebraska, on September 2, 2010, 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 of Meeting is attached to these minutes. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The Clerk presented Proof of Publication of the Notice of Hearing and directed that it be attached to the minutes of this meeting.

The Chairman then called the special meeting and hearing to order. The Clerk explained that the Board of trustees was meeting for the purpose of receiving testimony to determine whether or not the District should adopt a property tax request for the 2010-2011 fiscal year different than the property tax request for the 2009-2010 fiscal year.

The Chairman explained that the property tax request for the 2009-2010 fiscal year budget was \$37,679.82, and based upon the 2009 property valuation of \$4,786,607, the 2009-2010 fiscal year budget tax rate was .787200. The Chairman explained that based upon the 2010 property tax valuation of \$4,895,605, the property tax request for the 2009-2010 fiscal year budget of \$37,679.82 be would equal to a property tax rate of .769700 needed to fund the 2009-2010 fiscal year property tax request based upon the property valuation for 2010-2011. The Chairman explained that if the District did not adopt a resolution approving a tax request different than the prior year's tax request, then the District's tax request would be the same as the prior fiscal year. The Clerk stated that the District had published a notice of this special meeting setting forth this information.

After full discussion, and upon motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

BE IT RESOLVED, by the Board of Trustees of Sanitary & Improvement District No. 82 of Sarpy County, Nebraska, that the proper five days published notice of the special meeting and hearing to adopt a property tax request different than the prior year's tax request has been completed.

BE IT FURTHER RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 82 hereby finds that it is in the best interest of the District to adopt a property tax request different than the prior year's tax request.

BE IT FURTHER RESOLVED, that as a result of a majority of the governing body voting in favor of the above resolution that said resolution passes, and as a result, the District is authorized to set the levy for the fiscal tax year 2010-2011 in the amount of \$10,079.64 in the General Fund which results in a General Fund tax levy of .2059 per \$100 of actual valuation and \$14,197.38 in the Bond (Sinking) Fund which results in a tax levy of .2900 per \$100 of actual valuation in the Bond (Sinking) Fund, for a total levy and tax of .4959 for each \$100 of actual valuation and \$24,277.02 in property taxes which is an amount and levy different than the prior year's tax request.

SANITARY & IMPROVEMENT DISTRICT
NO. 82 OF SARPY COUNTY, NEBRASKA

By: Donald Warner, Clerk

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES
OF SANITARY AND IMPROVEMENT DISTRICT NO. 82
OF SARPY COUNTY, NEBRASKA**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 82 of Sarpy County, Nebraska, was convened in open and public session at 1413 S. Washington Street, Papillion, Nebraska, at 9:15 a.m., on September 9, 2010. Present were: Donald Warner, Donald Dittus, Alma Dittus and Steve Burns. Also present were James E. Lang, counsel for the District, and Jim Reinig, accountant for the District. Notice of the meeting was given in advance thereof by publication in The Papillion Times of Papillion, Nebraska, on September 2, 2010, 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 of this meeting is attached to these minutes. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The 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 first item on the agenda was to approve the minutes of the September 11, 2009, District meeting.

After a full discussion and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

RESOLVED, that the minutes of the September 11, 2009,
District meeting are hereby approved.

The Chairman announced that this was the time and place set for the Public Hearing on the proposed Budget Statement of the District. The Clerk presented Proof of Publication of Notice of this hearing and the budget summary, which was ordered attached to these minutes.

No person appeared to present support, opposition, criticism, suggestions or observations relating to the proposed budget and tax levy.

The Chairman noted that the proposed budget included within the computation of limit for the fiscal year an additional one percent increase in the total 2010-2011 funds subject to limitation. Counsel noted that in order to adopt the budget as proposed with the additional one percent increase that it would require the affirmative vote of at least 75 percent of the Board.

After a full discuss, and upon motion being duly made with everyone voting "aye" and no one voting "no", the following Resolution was adopted:

RESOLVED, that the Board of Trustees by a vote of more than 75 percent of the Board members hereby approve an additional one percent increase from the total 2010-2011 funds, subject to the limitation as set forth in the adopted budget and lid computation.

After full discussion and upon motion being duly made and seconded, with all Trustees voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

BE IT RESOLVED, that the proposed Budget Statement for this District, which is set forth in full in the minutes of this meeting be, and hereby is, adopted as the Budget of this District, as amended.

BE IT FURTHER RESOLVED, that the Clerk be, and is hereby authorized and directed to file copies of the adopted Budget Statement with the County Clerk of Sarpy County, Nebraska, and with the Auditor of Public Accounts of the State of Nebraska.

The Chairman then stated that, the Budget for the District having been adopted, it would be appropriate at this time to levy a tax in accordance with the Budget Statement.

After a full discuss, and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 82 of Sarpy County, Nebraska, has given the proper five day published notice of the hearing on the proposed budget.

1. That a levy of .2059 cents to the General Fund and .2900 cents to the Sinking (Bond) Fund for each \$100.00 of actual valuation shall be made upon all taxable property within the District, except intangible property, which levy totals \$10,079.64 to the General Fund and \$14,197.38 to the Sinking (Bond) Fund, for a total levy and tax of .4959 cents for each \$100 of actual valuation and \$24,277.02 in property taxes.
2. That the Clerk of the District is hereby directed to certify said levy to the County Clerk of Sarpy County, Nebraska, and to file a copy of such certification with the Auditor of Public Accounts of the State of Nebraska on or before September 20, 2010.

SANITARY AND IMPROVEMENT DISTRICT NO. 82
OF SARPY COUNTY, NEBRASKA

AGENDA

September 9, 2010
9:15 A.M.

The following items are the matters which are to be brought before the Board of Trustees of the above District at the meeting.

1. Conduct budget meeting; adopt budget.
2. Payment of bills and invoices:
 - a) Papillion Times - (G) \$ 33.00
 - b) OPPD - (G) \$ 440.40
 - c) Laughlin, Peterson & Lang - (G) \$ 2,879.17
 - d) Massman Nelson Reinig, PC - (G) \$ 3,500.00
 - e) Great Western Bank - (C) \$ 250.00
3. General District business.
4. Additional matters brought before the Board of Trustees.

Donald Warner, Clerk



Account Number	Due Date	Total Amount Due
8883100010	Jul 20, 2010	\$146.80

Customer Name: SID 82 SARPY
Statement Date: June 29, 2010

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

Billing Information for service address: 9900 HUPP DR, OMAHA NE

Billing Period From **5-27-2010** To **6-29-2010 @33 Days**

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$139.15	0.00	146.80

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

Sales Tax	7.65
Total Charges	\$146.80
Previous Balance	733.87
Payments Received: 06/18/10	733.87 CR
Total Amount Due	\$146.80

Please return this portion with payment

Be prepared for summer storms, which can cause widespread power outages.
Visit oppd.com or see this issue of Outlets for safety tips and other helpful reminders.

Statement Date: June 29, 2010

Account Number	Due Date	Total Amount Due
8883100010	Jul 20, 2010	\$146.80

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:

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

SID 82 SARPY
% JAMES LANG

11718 NICHOLAS ST STE 101
OMAHA NE 68154-4434

PO BOX 3995
OMAHA NE 68103-0995



01888310001010000001468000000014680201007209



Account Number	Due Date	Total Amount Due
8883100010	Jul 20, 2010	\$146.80

Customer Name: SID 82 SARPY
Statement Date: June 29, 2010

Billing Information for service address: 9900 HUPP DR, OMAHA NE

Billing Period From 5-27-2010 To 6-29-2010 @33 Days

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	Sub-Total Amount per Rate
SL61	61112	11	\$12.65	139.15			
SL61					0.00	139.15	\$146.80



Account Number	Due Date	Total Amount Due
8883100010	Aug 18, 2010	\$293.60

Customer Name: SID 82 SARPY
Statement Date: July 29, 2010

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

Billing Information for service address: 9900 HUPP DR, OMAHA NE

Billing Period From 6-29-2010 To 7-29-2010 @30 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$139.15	0.00	146.80

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

Sales Tax 7.65
Total Charges \$146.80
Previous Balance 146.80
Total Amount Due \$293.60

The unpaid balance is past due. If the balance has already been paid, please disregard. Thank you.

1

Please return this portion with payment

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

Statement Date: July 29, 2010

Account Number	Due Date	Total Amount Due
8883100010	Aug 18, 2010	\$293.60

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:

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



SID 82 SARPY
% JAMES LANG

11718 NICHOLAS ST STE 101
OMAHA NE 68154-4434

PO BOX 3995
OMAHA NE 68103-0995



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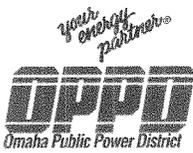
Account Number	Due Date	Total Amount Due
8883100010	Aug 18, 2010	\$293.60

Customer Name: SID 82 SARPY
Statement Date: July 29, 2010

Billing Information for service address: 9900 HUPP DR, OMAHA NE

Billing Period From 6-29-2010 To 7-29-2010 @30 Days

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			Sub-Total Amount per Rate
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	
SL61	61112	11	\$12.65	139.15			
SL61					0.00	139.15	\$146.80



Account Number	Due Date	Total Amount Due
8883100010	Sep 20, 2010	\$440.40

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

Customer Name: SID 82 SARPY
Statement Date: August 30, 2010

Billing Information for service address: 9900 HUPP DR, OMAHA NE

Billing Period From 7-29-2010 To 8-30-2010 @32 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	\$139.15	0.00	146.80

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

Sales Tax	7.65
Total Charges	\$146.80
Previous Balance	293.60
Total Amount Due	\$440.40

1

Please return this portion with payment

Get \$35 for your old refrigerator, which will get hauled away and recycled. See oppd.com or Outlets for details.

Statement Date: August 30, 2010

Account Number	Due Date	Total Amount Due
8883100010	Sep 20, 2010	\$440.40

Amount Paid

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

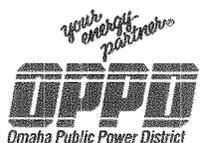
A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number:

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



SID 82 SARPY
% JAMES LANG
11718 NICHOLAS ST STE 101
OMAHA NE 68154-4434

PO BOX 3995
OMAHA NE 68103-0995



01888310001010000004404000000044040201009208



Account Number	Due Date	Total Amount Due
8883100010	Sep 20, 2010	\$440.40

Customer Name: SID 82 SARPY
Statement Date: August 30, 2010

Billing Information for service address: 9900 HUPP DR, OMAHA NE

Billing Period From **7-29-2010** To **8-30-2010 @32 Days**

Rate	Method No.	Number of Lamps	Price per Lamp	Usage			
				Current Amount	Fuel and Purchased Power Adjustment	Total Usage Amount	Sub-Total Amount per Rate
SL61	61112	11	\$12.65	139.15			
SL61					0.00	139.15	\$146.80

**LAUGHLIN, PETERSON & LANG
ATTORNEYS AT LAW
11718 NICHOLAS STREET, SUITE 101
OMAHA, NE 68154
(402) 330-1900**

SANITARY & IMPROVEMENT DISTRICT 82
SARPY COUNTY, NEBRASKA

September 08, 2010

Invoice #26585

In Reference To: GENERAL
7835.01

	<u>Hours</u>	<u>Amount</u>
1/28/2010 Work on current matters	1.40	\$273.00
Prepare warrants and letter and forward for signatures	1.20	\$30.00
2/2/2010 Work on current matters	1.30	\$253.50
2/4/2010 Process invoices and warrants to fiscal agent	0.90	\$22.50
2/8/2010 Letter with warrant to treasurer	0.40	\$10.00
3/17/2010 Work on current matters	1.30	\$253.50
3/19/2010 Phone conference with client; work on current matters	1.20	\$234.00
6/3/2010 Work on election notice, letter to trustees and ballots	1.10	\$27.50
6/4/2010 Phone call to chairman regarding invoices; prepare warrants and forward for signature	0.60	\$15.00
7/2/2010 Forward ballots to trustees; send election notice to property owners	0.90	\$22.50
Review election list, application and notices; work on election matters	1.50	\$292.50
7/14/2010 Forward letter and applications to Sarpy County Election office	0.80	\$20.00

SANITARY & IMPROVEMENT DISTRICT 82 9/8/2010
 GENERAL
 7835.01

2

	<u>Hours</u>	<u>Amount</u>
7/26/2010 Meet with election office; work on election and current matters	2.40	\$468.00
7/27/2010 Letter to Clerk with engagement letter	0.30	\$7.50
8/2/2010 Work on current matters	1.40	\$273.00
8/17/2010 Work on current matters	1.20	\$234.00
8/19/2010 Contact trustees for budget meeting	0.50	\$12.50
8/20/2010 Work on letter to clerk	0.40	\$10.00
8/26/2010 Review and complete publication; work on budget	1.80	\$351.00
Work on budget notice; e-mail to Papillion Times for publication	0.70	\$17.50
8/31/2010 Review documents and bills for budget meeting	0.90	\$22.50
For professional services rendered	22.20	\$2,850.00
Additional Charges :		
1/29/2010 Postage		2.27
Photocopies		1.40
2/26/2010 Postage		1.49
Photocopies		0.40
6/30/2010 Photocopies		1.80
Postage		2.71
7/29/2010 Photocopies		5.40
7/30/2010 Postage		10.90
8/31/2010 Postage		2.20
Photocopies		0.60
Total additional charges		\$29.17
Total amount of this bill		\$2,879.17
Previous balance		\$1,756.20

SANITARY & IMPROVEMENT DISTRICT 82
GENERAL
7835.01

9/8/2010

3

	<u>Amount</u>
2/10/2010 Payment - thank you	<u>(\$1,756.20)</u>
Total payments and adjustments	<u>(\$1,756.20)</u>
Balance due	<u><u>\$2,879.17</u></u>

MASSMAN NELSON REINIG PC
Certified Public Accountants
13310 I Street
Omaha Nebraska 68137

SID #82 OF SARPY COUNTY
C/O JIM LANG
11718 NICHOLAS ST.
SUITE 101
OMAHA, EN 68154

SEPTEMBER 8, 2010

FOR PROFESSIONAL SERVICES:

PREPARATION OF BUDGET DOCUMENTS; AUDIT OF FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2010. \$3,500.00

A FINANCE CHARGE OF ONE AND ONE FOURTH (1.25) PERCENT PER MONTH (ANNUAL RATE OF 15%) WILL BE ADDED TO ANY ACCOUNT BALANCE WHICH REMAINS OUTSTANDING FOR MORE THAN THIRTY (30) DAYS FROM THE DATE SUCH BALANCE IS FIRST INVOICED.



Great Western Bank[®]

Member FDIC

Making Life Great

June 15, 2010

Laughlin, Peterson & Lang
11718 Nicholas St., Ste 101
Omaha, NE 68154

RE: Sanitary and Improvement District #82, Series 2008
Account #6808

Dear Gentlemen:

Fee billing for services rendered as Registrar and Paying Agent:
FOR PERIOD OF: JANUARY 2, 2010 THROUGH JULY 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