

**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 9:00 a.m., on March 4, 2011. Present were: Donald Warner, Donald Dittus, Alma Dittus and Steve Burns. Also present was James E. Lang, counsel for the District and Robert Czerwinski of E & A Consulting Group, Inc., the District's engineer. Notice of the meeting was given in advance thereof by publication in The Papillion Times of Papillion, Nebraska, on February 23, 2011, 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 February 4, 2011, District meeting.

After a full discussion and upon a motion being duly made and seconded, with everyone voting *Aaye@* and no one voting *Ano@*, the following resolution was adopted:

**RESOLVED**, that the minutes of the February 4, 2011, District meeting are hereby approved.

The District's engineer submitted the bid tabulation to the Board of Trustees for the 2011 Street Improvements. The Board reviewed and discussed the bid tabulations. Navarro Enterprise Construction was the lowest bidder at \$23,032.50. A concern was expressed about Navarro in regard to problems that other entities had with their work. A discussion was then conducted on that matter.

Discussion was also conducted relative to the supplier who would supply the concrete. Since Shamrock Concrete is the largest taxpayer in the District, the Board would like to have the contractor use Shamrock Concrete. However, that is not required by the contract and is not being proposed as a contract condition.

The District's engineer agreed to contact the contractor, Navarro Enterprise Construction, to see if he could arrange to have Shamrock Concrete be the supplier of the concrete, so long as it does not cost more than Navarro's present supplier, but only as an accommodation and not as a contract term or condition.

The Clerk then presented for the Board's consideration the following Tabulation of Bids and recommendation of award of contract, a copy of which is attached to the minutes of this meeting:

TABULATION OF BIDS & RECOMMENDATION DATED: March 4, 2011  
TABULATION OF BIDS & RECOMMENDATION SUBMITTED BY  
ENGINEERS FOR DISTRICT: E & A Consulting Group, Inc.  
PROJECT UPON WHICH BIDS WERE RECEIVED: 2011 Street  
Improvements  
RECOMMENDATION OF AWARD OF CONTRACT TO: Navarro  
Enterprise Construction  
CONTRACTOR SUBMITTING LOW BID: Navarro Enterprise Const.  
AMOUNT OF LOW BID: \$23,032.50

After full discussion and 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 pursuant to the above project, the Board of Trustees does hereby accept the bid of the above contractor for the bid amount as stated above for all the work connected thereto and does hereby authorize and direct that the

Chairman and Clerk of this District execute a contract with the above contractor in the amount of the low bid.

Discussion was then held concerning the annexation. The District's attorney informed the Board that the City of LaVista was annexing that portion of the District which consisted of the Crossroads Industrial Subdivision north of Portal Road, but not the area south of Portal Road. As a result, this is a partial annexation and there needs to be an agreement between the City of LaVista and the District approved by the Sarpy County District Court providing for the partial annexation and the allocation of assets and liabilities. The City of LaVista is proposing to assume all of the District's debt and take all of the District's assets with the exception of the sewer line south of Portal Road. The sewer lines south of Portal Road are within the City of Papillion's jurisdiction. The District's attorney needs to contact the City of Papillion and see if the City of Papillion is agreeable to maintaining that sewer line. If so, then after the partial annexation is approved by the District Court and completed, then that portion of the District south of Portal Road would then be dissolved.

After full discussion and 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 does hereby approve the entering into an agreement with the City of LaVista for the partial annexation of the property within the District north of Portal Road which partial annexation agreement shall provide that the City of LaVista assume all of the District's debt and will then also receive all of the District's assets with the exemption of the sewer line and tax base south of Portal Road.

**BE IT FURTHER RESOLVED**, that the District's attorney is authorized to complete and submit such agreement to LaVista and the Sarpy County District Court for approval.

The District's attorney informed the Board that the public hearing on the annexation will come before the LaVista City Council in mid April. The ordinance then becomes effective 15

days after it is voted in by the City Council. As a result, it looks like the annexation will be effective around May 1, 2011.

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

1. Statement from World Herald Media Group in the amount of \$96.85 for ad number 0001339751 in the amount of \$87.78 and ad number 0001342958 in the amount of \$9.07.
2. Statement from OPPD in the amount of \$295.62 for account number 8883100010.
3. Statement from E & A Consulting Group, Inc., in the amount of \$581.10 for invoice number 113995.
4. Statement from Laughlin, Peterson & Lang in the amount of \$2,487.78.

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 March 4, 2014, 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. 568 payable to World Herald Media Group in the amount of \$96.85 for ad number 0001339751 in the amount of \$87.78 and ad number 0001342958 in the amount of \$9.07.
2. WARRANT NO. 569 payable to OPPD in the amount of \$295.62 for account number 8883100010.
3. WARRANT NO. 570 payable to E & A Consulting Group, Inc., in the amount of \$581.10 for invoice number 113995.
4. WARRANT NO. 571 payable to Laughlin, Peterson & Lang in the amount of \$2,487.78.

**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.

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Donald Dittus, Chairman

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Donald Warner, Clerk

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Alma Dittus, Trustee

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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 9:00 A.M. on March 4, 2011, at 1413 S. Washington Street, Papillion, Nebraska.

Dated this 4<sup>th</sup> day of March, 2011.

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Donald Dittus, Chairman

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Donald Warner, Clerk

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Alma Dittus, Trustee

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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 March 4, 2011, 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 4<sup>th</sup> day of March, 2011.

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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 4<sup>th</sup> day of March, 2011.

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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 4<sup>th</sup> day of March, 2011.

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Donald, Dittus, Chairman

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Donald Warner, Clerk

