

**MINUTES OF THE MEETING OF
SANITARY AND IMPROVEMENT DISTRICT NO. 5,
CASS COUNTY, NEBRASKA**

Meeting convened at 6:00 p.m. on December 17, 2024, at First State Bank Nebraska, second floor community room, 446 Main Street, Plattsmouth Nebraska. Attached hereto are: the agenda for the meeting; the Affidavit of Printer verifying that notice of the meeting, stating the availability of the Agenda, was published in the *Omaha World-Herald*, a newspaper of general circulation in Cass County, Nebraska; advance notice of the meeting as provided to the County Clerk of Cass County and all Trustees; and the Trustees' acknowledgment of receipt of said notice and agenda. All proceedings were taken while convened with attendance open to the public.

ITEM 1

The Chair called the Meeting to order at 6:01 p.m.

ITEM 2

The Chair announced the locations of the Open Meetings Act and the documents related to the agenda items.

ITEM 3

Roll Call: Present: Jennifer Sommer, Kurt Meisinger, John Bolton and David L. Martin.
Absent: Frank Gorhau, Jr.

ITEM 4

No persons appeared to address the Board as part of open session for public comment.

ITEM 5a

For a Utilities Committee Report, Trustee Martin advised that a heat tape serving two valves on the wastewater treatment plant train had been replaced after failing and that water bills are read on or around the 15TH day of each month and usage after reading will appear on the next month's invoice, which the bill states. Trustee Meisinger discussed the issue of the City of Plattsmouth possibly paying for its use of an outlot to stage its equipment for the water main project and providing a bond or placing funds in an escrow account to ensure repairs to the roads and outlots.

ITEM 5b

Mr. Johnson did not receive the November Water, Wastewater and Water billing report from PeopleService in time for the meeting. The Chair laid over discussion of the report to the January 2025 meeting.

ITEM 5c

Trustee Martin reported that Hydro Optimization and Automation Solutions had installed cyber security when it updated the software to the wastewater treatment plant but that the software will expire on December 31, 2024. Motion by Meisinger, seconded by Sommer to approve a one year contract with Hydro Optimization and Automation Solutions for Cyber Protection Information Technology services so long as HOA will accept payment for the services in two equal payments, one at the beginning of the contract and the second six months later. On roll call those voting aye: Sommer, Meisinger, Martin and Bolton. Voting nay: None. Absent: Gorhau. Abstaining: none. The Chair declared the resolution adopted.

ITEM 6a

Attached is Trustee Bolton's written report.

Trustee Bolton advised that he was quite satisfied with the sand/salt application during the ice storm by the snow plowing contractor.

Trustee Bolton also discussed the installation of the waterline by the City of Plattsmouth to serve the City and damage to the streets. Trustee Meisinger directed Mr. Johnson to contact Mr. Dolezal to request GEO stamp photos of Treasure Island Rd from its intersection with Buccaneer Blvd to the end of the pavement and a portion of Buccaneer Blvd from the entrance to the clubhouse.

ITEM 6b

On Trustee Sommer's recommendation, the Chair laid over to the next meeting consideration of the erosion repair at the rear property line of the lot located at 4004 Buccaneer Blvd.

ITEM 6c

Following discussion, the Chair directed Mr. Johnson to contact JEO and request it contact the Lower Platte South Natural Resources District to determine if the District qualifies for a Community Assistance Program grant to repair erosion on Spyglass Ct .

ITEM 7a

Trustee Sommer advised that there was no Grounds and Recreation Committee Report.

ITEM 8a

The December 2024 finance report is attached.

ITEM 8b

The November 2024 water billing report is attached.

ITEM 8c

The October 31 and November 30, 2024 county treasurer’s reports for the months ended are attached.

ITEM 9

Motion by Meisinger, seconded by Sommer to approve the Consent Agenda together with payment of the OPPD electric bill when it is received since it is a regular invoice and the related transfer from the Service Fee Fund to the General Fund:

Be It Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska to approve the consent agenda:

- a Approve the October 22, 2024 minutes;
- b Approve payment of the attached claims and invoices; and
- c Approve the transfer of \$3,183.78 from the Service Fee Fund to the General Fund (water/wastewater electric systems usage).

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that the following bills, statements and invoices be, and hereby are, approved and that the Chair and Clerk be, and hereby are, authorized to execute and deliver warrants for the payment of the same, all dated December 17, 2024, to be drawn on the General Fund, and which are redeemable upon presentation to the Cass County Treasurer.

GENERAL FUND WARRANTS
CONSENT AGENDA, ITEM 9b
(Due December 17, 2024)

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$ 455.50	18513	Frankel, LLC	Inv. No. 1616 (tech) & Inv. No. 143781 (finance & water billing reports)
\$ 4,922.00	18514	Roger K. Johnson	Inv. No. 733 (attorney fees & costs)

\$ 812.10	18515	Roger K. Johnson	Inv. No. 732 (Gibbons attorney fees)
\$ 3,550.98	18516	OPPD	Inv. for service 11/5/24 -12/6/24 (electric)

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that the following bills, statements and invoices be, and hereby are, approved and that the Chair and Clerk be, and hereby are, authorized to execute and deliver warrants for the payment of the same, all dated December 17, 2024 to be drawn on the Service Fee Fund, and which are redeemable upon presentation to the Cass County Treasurer:

SERVICE FEE FUND WARRANTS
CONSENT AGENDA, ITEM 9b
(Due December 17, 2024)

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$ 184.63	18472	Hydro Optimization	Inv. No. 12334 (remote service)
\$ 85.73	18473	Windstream	Inv. issued 11/15/24 (well house phone)
\$ 152.15	18474	Matthew & Sheryl Fitzgerald	Water/sewer/trash overpayment
\$ 180.00	18475	Country Mile Wireless	Inv. No. K3NQ1X (Internet service)
\$ 2,575.00	18476	Roger K. Johnson	Inv. No. 731 (attorney fees & costs)
\$13,868.00	18477	PeopleService, Inc.	Inv. No. 106309 (\$11,560.00 Jan Serv; \$2,308.00)
\$12,874.95	18478	Gretna Sanitation	Inv. (January trash collection)

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that the following bills, statements and invoices be, and hereby are, approved and that the Chair and Clerk be, and hereby are, authorized to execute and deliver warrants for the payment of the same, all dated December 17, 2024, to be drawn on the Construction Fund, and which are redeemable upon presentation to the Cass County Treasurer:

CONSTRUCTION FUND WARRANTS
CONSENT AGENDA, ITEM 9b
(Due December 17, 2024)

None.

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that both the Board and the District find and determine, and covenant and warrant, and agree that (a) the facilities for which the above Warrants are issued are for essential governmental functions and are designed to serve members of the general public on an equal basis; (b) there are no persons with rights to use said facilities other than as members of the general public; (c) ownership and operation of said facilities is with the District or another political subdivision; (d) none of the proceeds of the Warrants will be loaned to any person and to the extent that special assessments have been or are to be levied for any said facilities, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specially benefitted by such facilities in the District; (e) the development of the land in the District is for residential or commercial use; (f) the development of the land in the District for sale and occupation by the general public is proceeding with reasonable speed and (g) the District hereby authorizes and directs the Chair or Clerk to file, when due, an Information Reporting Form pursuant to Section 149(e) of the Internal Revenue Code of 1986 pertaining to the above Warrants.

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that the District 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)(ii) 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.

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that this and the preceding Resolutions are adopted as the Certificate with Respect to Arbitrage of the District pertaining to the above Warrants and the District and Chair and Clerk of the District hereby further certify, as of the date of the registration of the above Warrants with the County Treasurer of Cass County, Nebraska, as follows:

1. No separate reserve or replacement fund has been or will be

established with respect to the above Warrants. This District reasonably anticipates that moneys 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 moneys. 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 moneys, 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.

On roll call those voting aye: Sommer, Meisinger, Martin and Bolton. Voting nay: None. Absent: Gorhau. Abstaining: none. The Chair declared the resolution adopted.

ITEM 10

The next meeting is January 21, 2025 at the bank if it is available.

ITEM 11

Mr. Johnson advised that a closed session was not necessary to consider regarding litigation entitled Gibbons v. Bock 27 Lake Lot Owners Assn v Kappas Enterprises, LLC, Burlington Northern Railroad, SID 5 of Cass County Nebraska et al; and Gibbons v. Kappas Enterprises, LLC and SID 5 of Cass County Nebraska; and SID 5 v. Kappas, all at Case Number CI21-307.

ITEM 12

The agenda having been completed, the Chair adjourned the meeting at 6:34 p.m.

Frank Gorhau, Jr., Trustee

Kurt W. Meisinger, Trustee

David L. Martin, Trustee

John Bolton, Trustee

Recorded by:

Jennifer Sommer, Trustee

Roger K. Johnson
Attorney for the District