

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

Meeting convened at 6:00 p.m. on February 18, 2025, 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

Meeting called to order 6:00 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 the Utilities Committee report, Trustee Martin advised that the month was fairly quiet except for a frozen transducer that prevented the tower from filling on February 18, 2025. A temporary solution resolved the issue, but a more permanent solution will be sought in the Spring. In addition, the waste pipes on the original wastewater trains had frozen. PeopleService is requesting a bid from the contractor that installed the heat trace and insulation on the new train to fix the frozen waste pipes. Any fix will have to wait until early Spring.

ITEM 5b

The PeopleService January 2025 report regarding Water/Wastewater and Water billing was discussed and is attached to these minutes.

ITEM 5c

Trustee Martin advised that he was waiting for a call from Hydro Optimization and Automation pertaining to a threat assessment and mitigation of Cyber threats to the District's water system and wastewater systems. The Chair announced that further discussion regarding the assessment and mitigation of both Cyber and physical, threats to the water system and wastewater systems, including grants that may be available for the same would be laid over to the next meeting.

ITEM 5d

Trustee Martin presented the Well Performance Test 2.7.25[65]. He advised that the wells are performing adequately and no issues were noted during the inspection.

ITEM 6a

Trustee Bolton's written report for February 2025 is attached. Trustee Martin advised that the snow removal contractor will only spread salt when the vehicles are in the middle of the road to mitigate the spreading of salt onto driveways and on lawns and that the contractor missed plowing the small section of road between 19594 Ridgeway and 19598 Ridgeway after the first storm. When plowing the second snow, the contractor plowed the small section of road missed in the first snow storm.

ITEM 6b

The Chair laid over discussion and consideration of contracting with Kerns Excavating to repair sink holes on Lakeside Dr. and Davy Jones Dr. on the south side of the road, and to the east of 3201 Davy Jones Drive, near the creek crossing until Kerns provided a cost estimate of price.

ITEM 6c

The Trustees discussed Kern's \$105,000 estimate for a long-term repair of the erosion at the back lot line of the property located at 4004 Buccaneer Blvd. Some of the Trustees questioned whether the erosion was caused by the District's infrastructure. The Chair laid over further discussion and consideration of repairs to erosion until the engineer could more thoroughly evaluate the cause of the erosion.

Trustee Gorhau arrived at the meeting at 6:10 p.m.

ITEM 6d

The Chair laid over discussion regarding an application for a grant from the Lower Platte South Natural Resources District under its Community Assistance Program for Spyglass Ct. Drainage Improvements until Mr. Johnson could receive an update from Mr. Meier of JEO Consulting Group.

ITEM 6e

The Chair laid over discussion and possible action regarding the removal of a pile of sand left by the contractor in the 4000 to 4200 blocks of Buccaneer Blvd.

ITEM 6f

The Trustees discussed the issue of spending District funds to rock a private access, which would serve a single property, without some record to show that the access was ever dedicated to the public as a road for public use. Motion by Martin, seconded by Gorhau to deny the property owner's request for the District to share in the cost of rocking the private access drive to 4218 Cedar Creek Rd. On roll call those voting aye: Sommer, Gorhau, Meisinger and Martin. Voting nay: Bolton. Absent: none. Abstaining: none. The Chair declared the resolution adopted.

ITEM 7a

The Grounds and Recreation report is attached.

ITEM 7b

The Chair laid over discussion of a proposed bond or escrow payment for the repair of damage to the outlots that might result from the construction of a water main by the City of Plattsmouth in any easement area granted by the District to the City.

ITEM 7c

Trustee Bolton has scheduled a meeting with the State of Nebraska for February 20, 2025 to evaluate and determine the risk of fire in the outlots. There was discussion that if there is a risk, the state does provides either 75/25 or 50/50 cost sharing grants to mitigate the risk. The Chair laid over further discussion and possible action to the March agenda.

ITEM 7d

The Chair laid over to the discussion and consideration of the sale of Outlot P.

ITEM 8a

The Committee's Finance Report for February 2025 is attached.

ITEM 8b

The Committee's Water Billing Report for January 2025 is attached.

ITEM 8c

The County Treasurer’s report for the month ended January 31, 2025 is attached.

ITEM 9

Motion by Meisinger, seconded by Gorhau to approve reimbursement of Trustee Martin

Be It Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that the following is approved and is authorized for execution and delivery of the Warrant for the payment of the same, all dated February 18, 2025, to be drawn on the General Fund, and which is redeemable upon presentation to the Cass County Treasurer:

**FEBRUARY 18, 2025 WARRANT LIST
CONSENT AGENDA ITEM 9**

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$1,199.40	18524	David Martin	Recpt 3578453752 (Board email subscriptions)

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: Bolton, Sommer, Gorhau and Meisinger. Voting nay: none. Absent: none. Abstaining: Martin. The Chair declared the resolution adopted.

ITEM 10

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:

- a Approve the minutes for the meeting held February 18, 2025;
- b Approve payment of claims and invoices; and
- c Approve the transfer of \$3,412.30 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 February 18, 2025, to be drawn on the General Fund, and which are redeemable upon presentation to the Cass County Treasurer.

GENERAL FUND WARRANTS
CONSENT AGENDA, ITEM 10b
(Due February 18, 2025)

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$2,135.12	18525	Frankel, LLC	Inv. No. 2603 (tech) & Inv. No. 144943 (tax matters and finance & water billing reports)
\$1,613.00	18526	Roger K. Johnson	Inv. No. 771 (attorney fees & costs)
\$1,166.00	18527	Roger K. Johnson	Inv. No. 770 (Gibbons attorney fees)
\$5,812.50	18528	MADS Lawn & Landscape	Inv. No. 1893 (salt & sand Dec/Jan)
\$3,810.10	18529	OPPD	Inv. for service 1/07/25 - 2/5/25 (electricity)

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 February 18, 2025 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 10b
(Due February 18, 2025)

<u>Amount</u>	<u>Warrant</u>	<u>Service Provider</u>	<u>Purpose</u>
\$ 2,092.50	18486	Embris Group, LLC	Inv. Nos. 291 & 293 (water source & well house office)
\$ 1,728.00	18487	Roger K. Johnson	Inv. No. 772 (attorney fees & costs)
\$13,868.00	18488	PeopleService, Inc.	Inv. No. 106769 (\$11,560.00 April ops & \$2,308.00 Feb bills)
\$ 83.78	18489	Windstream	Acct. 090963225 (well house phone)
\$12,874.95	18490	Gretna Sanitation	Inv. No. 354809 (March trash service)
\$ 3,972.48	18491	Hydro Optimization	Inv. No. 12502 (Cyber Protect Serv)
\$2,640.00	18484	TREKK Design Group	Inv. No. 1963 \$1,480.00 Jetvac & Inv. No. 1967 \$1,600 pump lift station)
\$4,499.98	18485	Hydro Optimization	Inv. No. 2493 \$527.50 (screen connection hosting) \$3,972.48 Cyber Protection Services)

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 February 18, 2025, to be drawn on the Construction Fund, and which are redeemable upon presentation to the Cass County Treasurer:

CONSTRUCTION FUND WARRANTS
CONSENT AGENDA, ITEM 10b
(Due February 18, 2030)

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, Gorhau, Meisinger, Martin and Bolton. Voting nay: None. Absent: none. Abstaining: none. The Chair declared the resolution adopted.

ITEM 11

The next meeting will be March 18, 2025 in the community room at First State Bank Nebraska.

ITEM 12

The agenda having been completed, the Chair adjourned the meeting at 7:03 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