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

Meeting convened on August 18, 2026 at 6:00 p.m., at the First Baptist Church of Plattsmouth, Room A5, 16220 Highway 75, Plattsmouth, Nebraska. Attached hereto are the following: (1) agenda for the meeting; (2) affidavit of printer verifying that notice of the meeting together with the availability of the agenda, was published on August 7, 2026 in the *Omaha World-Herald*, a newspaper of general circulation in Cass County, Nebraska; (3) advance notice of the meeting provided to the Cass County Clerk; and (4) the Trustees' acknowledgment of receipt of notice and agenda. All proceedings were taken while convened in open session with attendance open to the public.

ITEM 1

The Chair called the meeting to order at 6:02 p.m.

ITEM 2

The Chair identified the location of the Open Meetings Act and documents related to agenda items.

ITEM 3

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

ITEM 4

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

ITEM 5a

Trustee Martin presented a verbal Utilities Committee report. A motor went out on a booster pump. Water sales were up considerably due to the filling of a swimming pool and sale of water to both the Railroad and the City of Plattsmouth.

ITEM 5b

The PeopleService reports for June and July 2026 water and wastewater operations are attached.

ITEM 5c

The engineer's construction update for the Plattsmouth water main project is attached. Based on

completion of the work within the District, there is no need to have the report as a standing agenda item.

ITEM 5d

The Chair laid over consideration of the annual adjustment to the PeopleService, Inc. contract in regard to the monthly fee and an increase in the non-capital maintenance/repair cap effective October 1, 2026.

ITEM 6a

Trustee Bolton presented the attached Roads and Storm Water Management Committee report.

ITEM 6b

No action was taken regarding Master Agreements with Task Orders for pothole repairs and other small miscellaneous projects throughout the District. Trustee Bolton recommended removing this item from future agendas, the District having reached agreement with Topple Trees to perform various small projects.

ITEM 6c

No action was taken in regard to soliciting proposals for lateral crack sealing the roads. Trustee Bolton recommended making road repairs as necessary and removing this item from the agenda until later in Fiscal Year 2026 - 2027.

ITEM 6d

No action was taken regarding "Minimum Maintenance" signage for Treasure Island Rd at the end of the pavement. Trustee Bolton recommended removing from this item from the agenda for future meetings until a Trustee raised it as an issue.

ITEM 7a

Trustee Bolton reported that Topple Tree removed two dead trees.

ITEM 7b

Topple Tree's removal of dead trees near 19617 Ridgeway is considered maintenance.

ITEM 8a

The Finance Committee's report for August 2026 is attached.

ITEM 8b

The Finance Committee's Water Billing Report for July 2026 is attached.

ITEM 8c

The county treasurer's reports for June and July 2026 are attached.

ITEM 8d

The Chair advised that Mr. Johnson was able to confirm the change in premium for increasing the property insurance on the water tower to $1.5 million. The Chair also advised that with terrorism coverage on various policies, with the increased amount of water tower coverage and with a public officials policy, the premium was still less than that quoted by Dodge Partners Insurance.

Motion by Meisinger, seconded by Gorhau, Jr. to accept and approve the proposal submitted by Chastain-Otis for a premium of $18,005 which includes (1) an increase in property insurance coverage for the water tower to $1.5 million; (2) terrorism coverage on various policies; and (3) a public officials policy. On roll call vote, those voting Aye: Martin, Gorhau Jr., Meisinger and Bolton. Voting nay: none. Absent: Epp. Abstaining: none. The Chair declared the resolution adopted.

ITEM 8e

The Chair advised that based on the budget amounts discussed at the July meeting and the valuation, the bond and general fund levies for fiscal year July 1, 2026 thru June 30, 2027 budget can remain the same. For purposes of the service fee fund, there is no separate levy. However, it might be necessary to increase water and sewer rates.

ITEM 8f

Motion by Meisinger, seconded by Martin to approve the engagement of Lengemann & Associates to conduct the audit of the financial records for fiscal year July 1, 2025 thru June 30, 2026. On roll call vote, those voting Aye: Martin, Gorhau Jr., Meisinger and Bolton. Voting nay: none. Absent: Epp. Abstaining: none. The Chair declared the resolution adopted.

ITEM 9

Motion by Meisinger, seconded by Gorhau, Jr. to approve the Consent Agenda which includes the:

a minutes of the meeting held July 16, 2026;

b payment of claims and invoices for August 2026 which will include either Warrant

No. 18640 payable to Chastain Insurance Agency, Inc. in the amount of $18,005.00; and

c transfer of $4,516.57, OPPD invoice(s) from the Service Fee Fund to the General Fund for 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 are, and hereby are, authorized to execute and deliver warrants for the payment of the same, all dated August 18, 2026, 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 August 18, 2026)

Amount	Warrant	Service Provider	Purpose
$ 3,276.00	18635	Ehrhart Griffin & Assoc	Inv. No. C1632 (miscellaneous engineering services)
$ 2,300.00	18636	Topple Tree Service	Inv. No. 26504 & 26508 (tree removal & sign installation)
$ 924.74	18637	Michael Todd Industrial	Inv. No. 224781 (signs & appliances)
$ 5,120.00	18638	Aspen Landscaping	Inv. Nos. 247 & 250 (mowing)
$ 5,309.85	18639	Roger K. Johnson	Inv. Nos. 995 & 1028 (attorney fees/costs)
$18,005.00	18640	Chastain Insurance Agency	Proposal (Columbia Mutual Insurance Company)
$ 626.38	18641	Frankel, LLC	Inv. Nos. 3881 (IT) & 157691 (finance & water billing reports)
$ 4,950.57	18642	OPPD	Inv. dated 7/10/26 (electric service 6/5/26 - 7/7/26)
$ 100.00	18643	Old Republic Surety Group	Bond No. RPO0549205

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 August 18, 2026 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 August 18, 2026)

Amount	**Warrant**	**Service Provider**	**Purpose**
$12,874.95	18611	Gretna Sanitation	Inv. No.426850 (August trash serv)
$ 3,240.00	18612	Roger K. Johnson	Inv. No. 1029 (attorney fees/costs)
$14,362.00	18613	PeopleService, Inc.	Inv. No. 110861 ($11,988.00 Sept ops; $2,344.00 billing; $30.00 NSF fees)
$ 480.20	18614	Paxxo USA, Inc.	Inv. No. F26-192 (Longopac Cassette WWTP)
$ 2,020.16	18615	PowerTech	Inv. No. 92276003 (generator service agreement)
$ 89.33	18616	Windstream	Inv. dated 7/15/26 Acct. 090963225 (wastewater phone)
$ 225.31	18617	Core & Main	Inv. No. Z451233 (replace cable)
$ 553.88	18618	Hydro Optimization	Inv. No. 13688 (remote service)

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 August 18, 2026, 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 August 18, 2031)

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 vote, those voting Aye: Martin, Gorhau Jr., Meisinger and Bolton. Voting nay: none. Absent: Epp. Abstaining: none. The Chair declared the resolution adopted.

ITEM 10

Motion by Martin, seconded by Meisinger to enter closed session for the protection of the public interest to receive legal advice regarding the water and wastewater systems operations contract. On roll call vote, those voting Aye: Martin, Gorhau Jr., Meisinger and Bolton. Voting nay: none. Absent: Epp. Abstaining: none. The Chair declared the resolution adopted. The Chair then stated that the Board was entering closed session for the protection of the public interest to receive legal advice regarding the water and wastewater systems operations contract at 6:45 p.m.

The Chair reconvened the meeting in open session at 7:11 p.m.

ITEM 11

The Chair advised that the there will be two meetings scheduled on September 22, 2026, one following the other. The first meeting will be held at 6:00 p.m. for a public hearing regarding the budget. The second meeting is the regular monthly meeting and will be held immediately following the first meeting. Both meetings will be held at the First Baptist Church of Plattsmouth, Room A5, 16220 Highway 75, Plattsmouth, Nebraska.

ITEM 12

The agenda having been completed the Chair adjourned the meeting at 8:18 p.m.

_____
Frank Gorhau, Jr., Trustee

_____
Kurt W. Meisinger, Trustee

_____
David L. Martin, Trustee

_____
John Bolton, Trustee

Recorded by:

_____
Shawn Epp, Trustee

_____
Roger K. Johnson
Attorney for the District

Meeting of the Board of Trustees of Sanitary & Improvement
District No. 5, Cass County, Nebraska
6:00 p.m. August 18, 2026
First Baptist Church of Plattsmouth, Room A5
16220 Highway 75, Plattsmouth, Nebraska

* *

AGENDA

1 Call meeting to order

2 Announce the location of the Open Meetings Act and documents relevant to the meeting

3 Roll Call

4 Open session for persons not otherwise on the agenda to provide comments to the Board

5 Utilities Committee

- a Committee Report
- b Receive and review the PeopleService Water/Wastewater and Water billing reports for June and July 2026 operations reports
- c Receive engineer's construction update for the Plattsmouth water main project
- d Discuss and consider approval of the annual adjustment to the PeopleService, Inc. Contract in regard to the monthly fee and an increase in the non-capital maintenance/repair cap effective October 1, 2026

6 Roads and Storm Water Management Committee

- a Committee Report
- b Discuss and consider soliciting one or more contractors to perform miscellaneous, minor work for the District, such as minor pothole repair, using a Master Agreement with a Task Orders for projects
- c Discuss and consider soliciting proposals for lateral crack sealing road maintenance
- d Discuss and consider posting "Minimum Maintenance" sign for Treasure Island Rd.

7 Grounds and Recreation Committee

a Committee Report

b Consider approving Topple Tree to remove dead ash trees near 19617 Ridgeway

8 Finance Committee

a Receive and review the Committee's Finance Report for August 2026

b Receive and review the Committee's Water Billing Reports for July 2026

c Receive and review finance report(s) from the county treasurer

d Consider awarding an insurance package for the District

e Discuss a preliminary budget for fiscal year July 1, 2026 thru June 30, 2027 and projects to consider including in the budget

f Discuss and consider approval of a Letter of Engagement with Lengemann & Associates to conduct the audit of the financial records for fiscal year July 1, 2025 thru June 30, 2026

9 Consent Agenda - Consider approving the:

a minutes of the meeting held July 16, 2026

b payment of claims and invoices for August 2026 which will include either Warrant No. 18640 payable either to Dodge Partners in the amount of $21,224.00, or to Chastain Insurance Agency, Inc. in the amount of $16,799.00 depending on which proposal for insurance the Trustees select

c transfer of $4,516.57, OPPD invoice(s) from the Service Fee Fund to the General Fund for water/wastewater electric systems usage

10 Consider entering closed session to protect the public interest related to contractual and legal issues in the performance of the water and wastewater systems contract and notice sent to the operator pursuant to paragraph 6.1 of the contract

11 Member communications for the next meeting agenda

12 Adjourn

Omaha World-Herald

PROOF OF PUBLICATION

AFFIDAVIT

State of New Jersey, County of Camden, ss:

I, Anjana Bhadoriya, being of lawful age, being duly sworn upon oath, hereby depose and say that I am agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Omaha World Herald, a legal daily newspaper printed and published in the counties of Douglas and Cass and State of Nebraska, and of general circulation in the Counties of Douglas, and Sarpy and State of Nebraska, does hereby certify that the attached Notice was published in Omaha World Herald and may be viewed online at omaha.com for not additional cost or registration and that the attached printed notice was published in said newspaper on the dates stated below and that said newspaper is a legal newspaper under the statutes of the State of Nebraska.

PUBLICATION DATES:
Aug. 7, 2026

NOTICE NAME: SID 2026 0818

PUBLICATION FEE: $28.00

Anjana Bhadoriya

(Signed)_____

VERIFICATION

State of New Jersey
County of Camden

Subscribed in my presence and sworn to before me on this: 08/07/2026

_____
Notary Public

Notarized remotely online using communication technology via Proof.

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

NOTICE OF MEETING
BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 5 OF CASS COUNTY, NEBRASKA

NOTICE: the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska, will hold a meeting, open to the public, at 6:00 p.m. on August 18, 2026 at the First Baptist Church of Plattsmouth, room A5, 16220 Highway 75, Plattsmouth, Nebraska. An agenda, kept continuously current, will be made available for inspection at 19457 Treasure Island Rd, Plattsmouth, Nebraska. Please email david.martin@buccaneerbay-ne.org to inspect the agenda. David Martin, Clerk
2026, (8) 7 - 1 Fridays, ZNEZ

NOTICE

August 11, 2026

To: Cass County Clerk

From: Roger K. Johnson, Attorney for Cass County SID No. 5

Subject: Notice of Meeting of the Board of Trustees of Cass County SID No. 5

Notice is given that the Board of Trustees of Sanitary and Improvement District No. 5, Cass County, Nebraska, will hold a meeting at 6:00 p.m., **August 18, 2026**, at the First Baptist Church of Plattsmouth, Room A5, 16220 Highway 75, Plattsmouth, Nebraska, which meeting is open to the public. An agenda, kept continuously current, is available for public inspection at 19457 Treasure Island Rd., Plattsmouth, Nebraska, and includes payment of invoices. The Agenda, which is subject to change, currently is as follows:

1 Call meeting to order
2 Announce the location of the Open Meetings Act and documents relevant to the meeting
3 Roll Call
4 Open session for persons not otherwise on the agenda to provide comments to the Board
5 Utilities Committee
  a Committee Report
  b Receive and review the PeopleService Water/Wastewater and Water billing reports for June and July 2026 operations reports
  c Receive engineer's construction update for the Plattsmouth water main project
6 Roads and Storm Water Management Committee
  a Committee Report
  b Discuss and consider soliciting one or more contractors to perform miscellaneous, minor work for the District, such as minor pothole repair, using a Master Agreement with a Task Orders for projects
  c Discuss and consider soliciting proposals for lateral crack sealing road maintenance
  d Discuss and consider posting "Minimum Maintenance" sign for Treasure Island Rd.
7 Grounds and Recreation Committee
  a Committee Report
  b Consider approving Topple Tree to remove dead ash trees near 19617 Ridgeway
8 Finance Committee
  a Receive and review the Committee's Finance Report for August 2026
  b Receive and review the Committee's Water Billing Reports for July 2026
  c Receive and review finance report(s) from the county treasurer
  d Consider awarding an insurance package for the District
  e Discuss a preliminary budget for fiscal year July 1, 2026 thru June 30, 2027 and projects to consider including in the budget
  f Discuss and consider approval of a Letter of Engagement with Lengemann &

Associates to conduct the audit of the financial records for fiscal year July 1, 2025 thru June 30, 2026

9 Consent Agenda - Consider approving the:
   a minutes of the meeting held July 16, 2026
   b payment of claims and invoices for August 2026
   c transfer of $_____, OPPD invoice(s) from the Service Fee Fund to the General Fund for water/wastewater electric systems usage

10 Member communications for the next meeting agenda

11 Adjourn

ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska, acknowledge receipt of advance notice of a meeting of the Board of Trustees of the District, together with the Agenda, to be held at 6:00 p.m. on August 18, 2026, at the First Baptist Church of Plattsmouth, Room A5, 16220 Highway 75, Plattsmouth, Nebraska.

Dated: August 18, 2026.

Kurt W. Meisinger, Trustee

David L. Martin, Trustee

Frank Gorhau, Trustee

John Bolton, Trustee

Shawn Epp, Trustee

I certify that _____ was/were absent from the meeting and did not return until after the meeting and could not be notified.

Roger K. Johnson, Attorney

I certify that Shawn Epp was/were absent from the meeting but that, to my personal knowledge, received advance notice of the meeting.

Roger K. Johnson, Attorney

PeopleService INC.
Water & Wastewater Professionals

Date: July 21, 2026

To: Buccaneer Bay SID 5

From: Aaron Major, Operator

O & M Report: June 2026

Water Operation & Maintenance

- On June 5th, PeopleService did an inspection an also some work on Booster Station, and the PRV Station. After inspecting the Booster Station, PeopleService didn't see anything that would cause high pressure in the system but did notice that when switching from 1 pump to the other the station doesn't have enough time to shut down before pump 2 starts up. We are working with HOA Solutions to figure out a delay to stop this problem from happening. The PRV also had an inspection done and found that there is a valve that needs to be flushed once a quarter. After flushing that valve the system stopped experiencing booster suction alarms and has been maintaining relatively normal pressure since.
- All monthly sampling was completed.
- All monthly work orders were completed.

Water Quality

Date of Samples Taken: 06/10/2026

Lab Results:

- Zone 1: Negative for coliform
- Zone 2: Negative for coliform

SYSTEM INFRASTRUCTURE

- No system infrastructure updates for the month of June.

PeopleService INC.
Water & Wastewater Professionals

Wastewater Operation & Maintenance

WRRF

- On June 9th when doing my rounds in Buccaneer Bay, I noticed that there was an alarm at the Treasure Island Lift Station. After inspecting the lift station, I noticed that there was a pump seal failing on one of the pumps. I called Electric Pump to schedule them to get the pump fixed. On June 19th, Electric Pump was out to pull the pump and get the seal fixed. I looked around at the wastewater plant to see if we had a pump that matched and unfortunately, we didn't have one that would fit so at this time we are down to one pump at Treasure Island Lift Station until further notice.
- All monthly work orders were completed.
- All monthly sampling was completed.

Buccaneer Bay Recap for June 2026

Payments Received $ 50,889.42

Billed $ 53,011.24

Adjustments: $ 0.00

0 - Transfer @ $50.00 @ -$0.00

0 - Billing Corrections/Adjustments @ -$0.00 = $0.00

0 - Return Payments @ $35.00 = $0.00

0 - New Hook Up/Equip @ $1,400.00 = $0.00

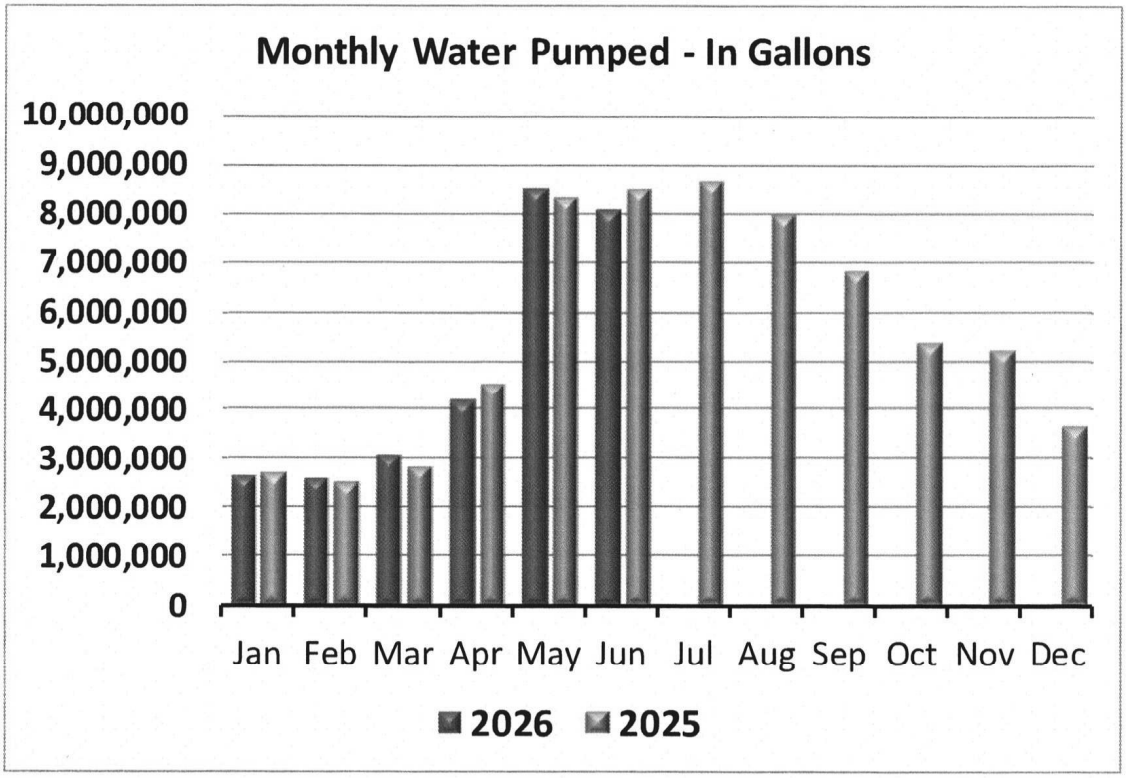
0 - Replacement Meter @ $185.00 = $0.00

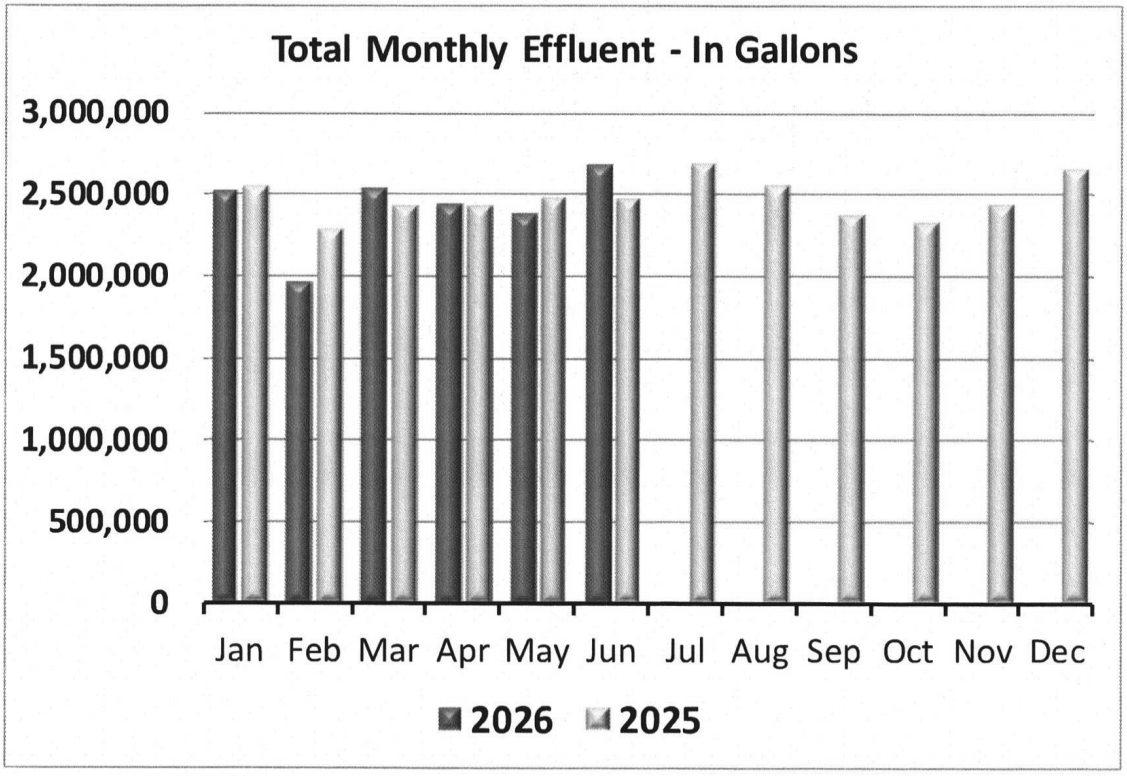
0 - Replacement MXU @ $215.00 = $0.00

Past Due:

44 – Delinquent Notices

0 – 24-hour notices posted


Monthly Water Pumped - In Gallons
10,000,000
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2026 2025


Total Monthly Effluent - In Gallons
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2026 2025

PeopleService INC.
Water & Wastewater Professionals

		June-26	May-26	June-25
Water	**Units**			
Total Monthly Pumped	gallons	8,096,700	8,524,300	8,477,600
Daily Average Pumped	gallons	261,183	274,977	282,587
Well 20111 Total Monthly Pumped	gallons	4,807,000	5,074,300	6,577,700
Well 20111 Daily Average Runtime	Hours	5.81	6.76	8.41
Well 741 Total Monthly Pumped	gallons	3,289,700	3,450,000	1,899,900
Well 741 Daily Average Runtime	Hours	5.80	6.75	8.40
Well 20111 Total Monthly Runtime	Hours	180.20	209.60	252.40
Well 20111 Total Monthly Runtime	Hours	180.20	209.60	252.40
Minimum Daily Flow	gallons	186,600	171,700	188,200
Maximum Daily Flow	gallons	883,400	1,067,900	457,800
Booster 1 Total Monthly Runtime	Hours	92.10	105.70	21.90
Booster 1 Daily Average Runtime	Hours	2.98	3.40	3.12
Booster 2 Total Monthly Runtime	Hours	85.20	101.10	227.80
Booster 2 Daily Average Runtime	Hours	2.74	3.26	7.59
Maximum Daily Flow	gallons	883,400	1,067,900	457,800
Wastewater				
Effluent Flow				
Total Monthly Effluent	Gallons	2,693,728	2,389,264	2,477,204
Lift Station Data				
Treasure Island Total Runtime	hours	13.90	14.30	14.40
Treasure Island Avg Daily Runtime	hours	0.44	0.46	0.48
Becker Total Runtime	hours	12.80	13.40	15.30
Becker Avg Daily Runtime	hours	0.41	0.43	0.51
Rainey Total Runtime	hours	3.80	3.70	3.30
Rainey Avg Daily Runtime	hours	0.12	0.11	0.11
Sterling Total Runtime	hours	12.90	11.70	11.30
Sterling Avg Daily Runtime	hours	0.41	0.37	0.38
Ridgeway Total Runtime	hours	19.10	20.50	18.40
Ridgeway Avg Daily Runtime	hours	0.61	0.66	0.61

Contract True-Ups - Current Contract Year				
Item	**Budgeted Amount**	**Amount Spent**	**% of Budget**	**% of Time**
Maintenance Budget	$5,177.00	$11,250.00	217%	75%
Total	$5,177.00	$11,250.00	217%	75%

PeopleService INC.
Water & Wastewater Professionals

June Work Orders:

06/03/26	EMERGENCY GENERATOR	30081 WW Buccaneer Bay/SID #5, NE	Monthly PM
06/03/26	WWTP MAIN LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
06/15/26	21011 TREASURE ISLAND RD	30081 Bill Buccaneer Bay/SID #5, NE	Meter Check
06/19/26	EMERGENCY GENERATOR	30081 WT Buccaneer Bay/SID #5, NE	Monthly PM
06/19/26	SOC Scan 505 PCB's/ Toxaphene (Well 20111)	30081 Samp Buccaneer Bay, NE	Samples
06/19/26	Phase 2 Inorganic Chemicals (Well 20111)	30081 Samp Buccaneer Bay, NE	Samples
06/19/26	SOC Scan 505 PCB's/ Toxaphene (Well 741)	30081 Samp Buccaneer Bay, NE	Samples
06/19/26	Arsenic (Well 20111)	30081 Samp Buccaneer Bay, NE	Samples
06/23/26	BLOWER 1	30081 WW Buccaneer Bay/SID #5, NE	Monthly PM
06/23/26	BLOWER 3	30081 WW Buccaneer Bay/SID #5, NE	Monthly PM
06/23/26	RIDGEWAY LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
06/23/26	STERLING COURT LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
06/23/26	TREASURE ISLAND LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
06/23/26	BOOSTER STATION	30081 WT Buccaneer Bay/SID #5, NE	Monthly PM
06/24/26	PROPANE TANK	30081 WT Buccaneer Bay/SID #5, NE	Monthly PM
06/25/26	BECKER COURT LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
06/25/26	RAINEY COURT LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
06/25/26	SOC Scan 525.2 Pesticides (Well 20111)	30081 Samp Buccaneer Bay, NE	Samples
06/25/26	Phase 5 Inorganic Chemicals (Well 20111)	30081 Samp Buccaneer Bay, NE	Samples
06/25/26	SOC Scan 515.3 Chlorinated Acids (Well 741)	30081 Samp Buccaneer Bay, NE	Samples
06/25/26	Total Nitrate and Nitrite (Well 741)	30081 Samp Buccaneer Bay, NE	Samples

PeopleService INC.
Water & Wastewater Professionals

Date: August 10, 2026

To: Buccaneer Bay SID 5

From: Aaron Major, Operator

O & M Report: July 2026

Water Operation & Maintenance

- On July 1st, we had Topple Tree Service come out to remove some overgrowth vegetation at the tower and three of the lift stations (Rainey, Becker, and Treasure Island). The work they did was great. From them clearing pass the Becker Court lift stations, to make sure no debris was left over from the tree removal.
- On the morning of July 20th, PeopleService got called out for high booster suction and with some investigating PeopleService noticed that the booster pump was only letting a low amount of flow to the tower when pump 2 was running (which was causing the high pressure) but would let the right amount of flow when pump 1 was running. With that information we decided to turn off pump 2 and only run pump 1 till we can have ESI out to work on pump 2.
- On July 29th when doing my daily round in Buccaneer Bay the generator was giving an alarm for "Check Genset" I made the call to Powertech, and he was free to come out and investigate the problem. After he let it run and do its cycles for a while and he didn't find anything that would cause that alarm, he advised me to give him a call if it throws the alarm again.
- On July 31st PeopleService and the Engineer had a meeting for the manganese issue from well 741. He did his investigating and saw that the programming for the SCADA was off by a little an was the reason why the blending wasn't right causing high manganese, he changed some VFD speeds to what they should be for the wells. He advised that HOA, PeopleService and the engineer have an in-person meeting to get all programming right to be able to run both wells again. We are scheduled for August 14th to review the programming of the SCADA.
- All monthly work orders were completed.
- All monthly sampling was completed.

Water Quality

Date of Samples Taken: 07/07/2026

Coliform Results:

- Zone 1: Negative
- Zone 2: Negative

SYSTEM INFRASTRUCTURE

- There was no system infrastructure updates this month.

Wastewater Operation & Maintenance

WRRF

- On July 10th, West-E-Con was scheduled to replace DO probe at the wastewater plant, Zach with West-E-Con informed me that the installation went as planned and also made sure the programming for the DO probe was up to date.
- All monthly work orders were completed.
- All monthly sampling was completed.

Buccaneer Bay Recap for July 2026

Payments Received $ 68,073.48

Billed $ 70,188.74

Adjustments: $ 35.00

0 - Transfer Cr @ $50.00 = -$0.00

0 - Billing Corrections/Adjustments @ $0.00 = $0.00

1 - Return Payments @ $35.00 = $35.00

0 - New Hook Up @ $1,400.00 = $0.00

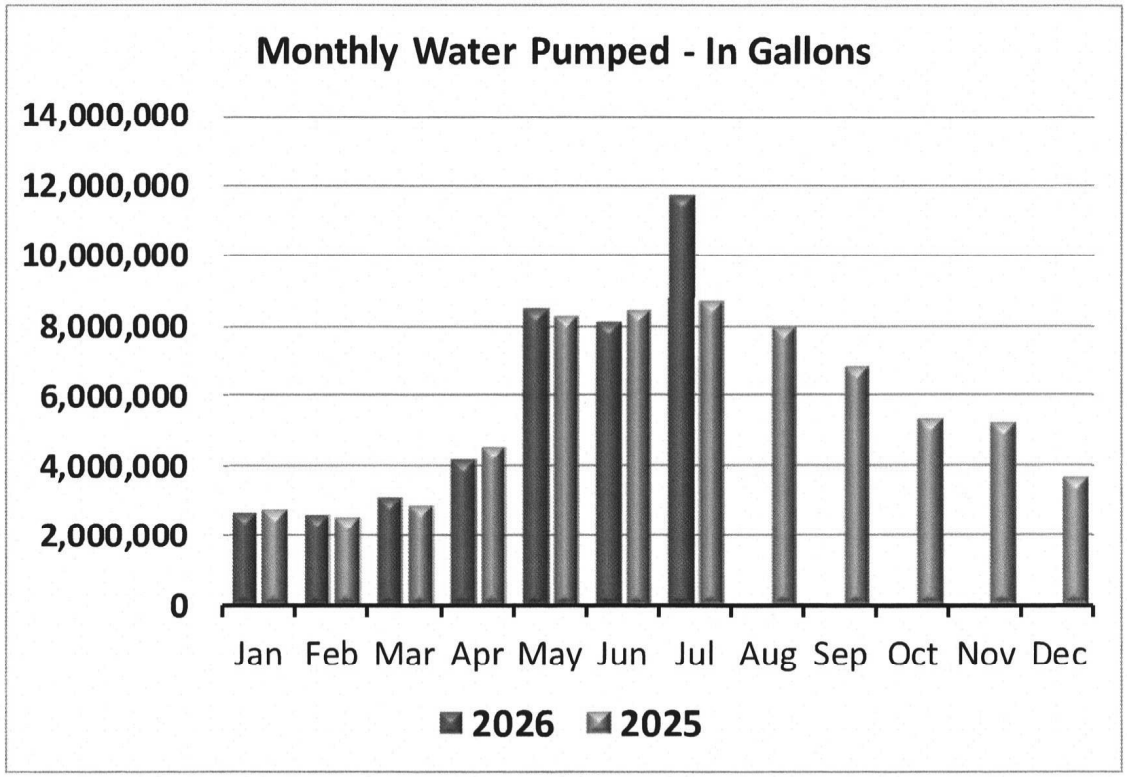
0 - Replacement Meter @ $185.00 = $0.00

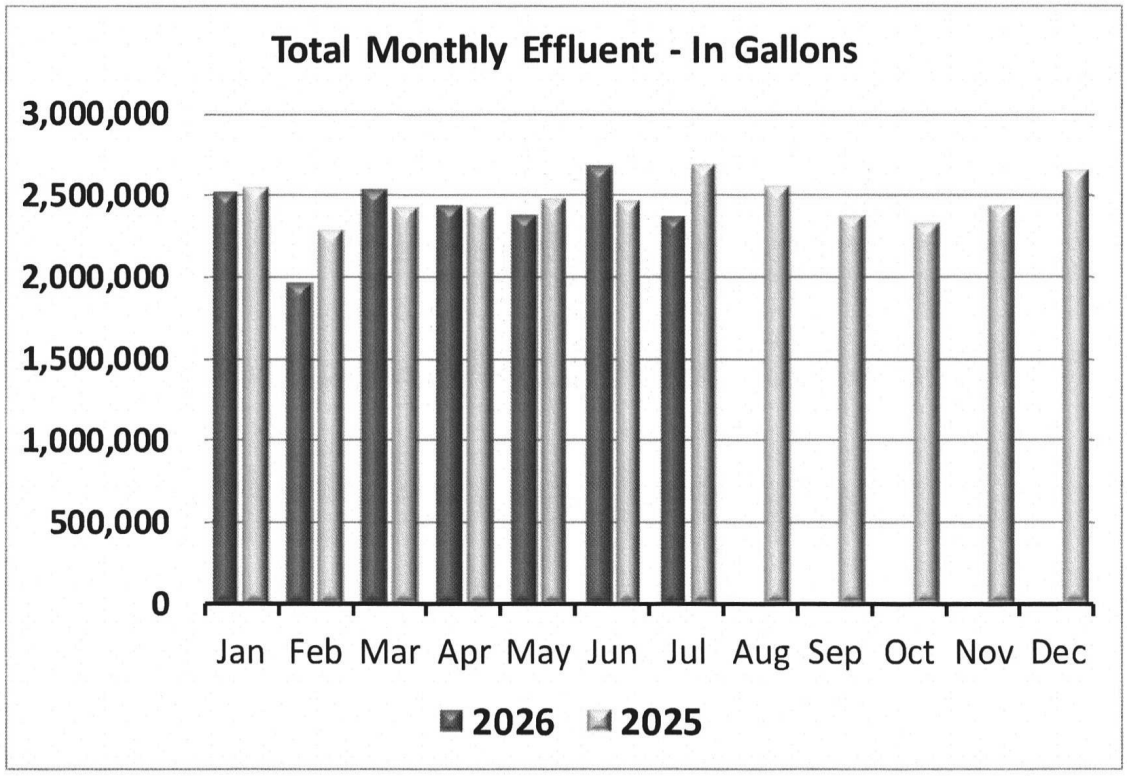
0 - Replacement MXU @ $215.00 = $0.00

Past Due:

0 – Delinquent notices

0 – 24-hour notices posted


Monthly Water Pumped - In Gallons
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2026 2025


Total Monthly Effluent - In Gallons
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2026 2025

PeopleService INC.
Water & Wastewater Professionals

		July-26	June-26	July-25
Water	**Units**			
Total Monthly Pumped	gallons	11,711,300	8,096,700	8,659,800
Daily Average Pumped	gallons	377,783	261,183	279,348
Well 20111 Total Monthly Pumped	gallons	9,797,200	4,807,000	6,725,200
Well 20111 Daily Average Runtime	Hours	10.06	5.81	8.34
Well 741 Total Monthly Pumped	gallons	1,914,100	3,289,700	1,934,600
Well 741 Daily Average Runtime	Hours	3.24	5.80	8.33
Well 20111 Total Monthly Runtime	Hours	312.10	180.20	258.40
Well 20111 Total Monthly Runtime	Hours	312.10	180.20	258.40
Minimum Daily Flow	gallons	284,800	186,600	200,800
Maximum Daily Flow	gallons	1,284,700	883,400	331,600
Booster 1 Total Monthly Runtime	Hours	217.60	92.10	131.00
Booster 1 Daily Average Runtime	Hours	7.01	2.98	4.23
Booster 2 Total Monthly Runtime	Hours	89.20	85.20	124.40
Booster 2 Daily Average Runtime	Hours	2.87	2.74	4.01
Maximum Daily Flow	gallons	1,284,700	883,400	331,600
Wastewater				
Effluent Flow				
Total Monthly Effluent	Gallons	2,373,864	2,693,728	2,684,216
Lift Station Data				
Treasure Island Total Runtime	hours	15.50	13.90	15.10
Treasure Island Avg Daily Runtime	hours	0.50	0.44	0.49
Becker Total Runtime	hours	12.90	12.80	15.80
Becker Avg Daily Runtime	hours	0.41	0.41	0.51
Rainey Total Runtime	hours	3.40	3.80	3.00
Rainey Avg Daily Runtime	hours	0.10	0.12	0.10
Sterling Total Runtime	hours	12.40	12.90	12.30
Sterling Avg Daily Runtime	hours	0.40	0.41	0.40
Ridgeway Total Runtime	hours	17.80	19.10	18.70
Ridgeway Avg Daily Runtime	hours	0.57	0.61	0.60

Contract True-Ups - Current Contract Year				
Item	**Budgeted Amount**	**Amount Spent**	**% of Budget**	**% of Time**
Maintenance Budget	$5,177.00	$11,286.00	218%	83%
Total	$5,177.00	$11,286.00	218%	83%

PeopleService INC.
Water & Wastewater Professionals

July Work Orders:

Completed	Equipment	Location	Task
07/22/26	BLOWER 1	30081 WW Buccaneer Bay/SID #5, NE	Monthly PM
07/22/26	BLOWER 3	30081 WW Buccaneer Bay/SID #5, NE	Monthly PM
07/22/26	BLOWER ROOM EXHAUST FILTER	30081 WW Buccaneer Bay/SID #5, NE	Inspection
07/22/26	EMERGENCY GENERATOR	30081 WW Buccaneer Bay/SID #5, NE	Monthly PM
07/22/26	RIDGEWAY LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
07/22/26	RIDGEWAY LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Quarterly PM
07/22/26	WWTP MAIN LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
07/22/26	WWTP MAIN LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Quarterly PM
07/22/26	EMERGENCY GENERATOR	30081 WT Buccaneer Bay/SID #5, NE	Monthly PM
07/22/26	PROPANE TANK	30081 WT Buccaneer Bay/SID #5, NE	Monthly PM
07/23/26	BECKER COURT LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
07/23/26	RAINEY COURT LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
07/23/26	STERLING COURT LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
07/23/26	TREASURE ISLAND LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Monthly PM
07/24/26	BECKER COURT LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Quarterly PM
07/24/26	RAINEY COURT LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Quarterly PM
07/24/26	STERLING COURT LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Quarterly PM
07/24/26	TREASURE ISLAND LIFT STATION	30081 WW Buccaneer Bay/SID #5, NE	LS Quarterly PM
07/24/26	BOOSTER STATION	30081 WT Buccaneer Bay/SID #5, NE	Monthly PM
07/24/26	BLACK MAX PORTABLE GENERATOR	30081 WT Buccaneer Bay/SID #5, NE	Service Equipment

City of Plattsmouth
Water Supply
Contract W3–Water Transmission Main



CONSTRUCTION UPDATE

The intent of this general construction update is to give an overview of the work completed and a projection of work expected in the following weeks. Construction progress may differ from the information provided because of weather or other construction elements.

Previous Work Overview: July 17th through July 24th, 2026

- Contractor completed the pavement removal of the northbound lane from Avenues B to C along North 18th Street.
- Contractor began installation of the 8-inch water main from Avenues B to C along North 18th Street.
- Contractor completed the installation of the 8- and 20-inch water mains from 18th Street to the Union Pacific railroad tracks along Avenue B.
- Contractor completed the installation of gravel on the eastbound lane from 22nd Street to west of 20th Street along Avenue B.

Upcoming Work Overview: July 25th through August 8th, 2026

- Contractor will continue the pavement removal and utility improvements along the eastbound lane of Avenue B from east of the Union Pacific railroad tracks to 15th Street.
- Contractor will continue the installation of the 8- and 20-inch water mains, working east along Avenue B from east of the Union Pacific railroad tracks to 15th Street.
- Contractor will complete the installation of the 8-inch water main along North 18th Street from Avenues B to C.
- Contractor will complete the connection and testing of the new 8-inch water main from 18th Street to Union Pacific Railroad.
- Contractor will continue the installation of the electrical utilities along Avenue B.

Avenue B Construction

- Avenue B is closed (local traffic only) from 23rd to 15th Streets. One way traffic will remain open for local traffic only along Avenue B. Traffic patterns will alternate based on construction efforts.
- North 18th Street is closed (local traffic only) from Avenues B to C.
- Temporary road closures will be required by the Contractor to complete construction of the water main and water services crossing along Avenue B.
- Existing mailboxes are being used by the post office. Temporary cluster mailboxes have yet to be implemented.
- Contractor will coordinate trash pickup if service is disrupted as necessary.
- Laborers and construction equipment will be close to the edge of traffic. Please slow down and be aware of moving equipment and personnel.

What You Need to Know

- Contractor will notify property owners whether the work is expected to impact access to their property or utility services. If property owners lose utility service, please contact the local service provider.
- Please do not remove construction stakes or flags. Mow or remove snow around the stakes or flags rather than removing them, if possible.
- Please place your trash near the roadway for Contractor and/or trash service to empty.
- Construction project schedules depend on many variables. Weather conditions, utility conflicts, unknown underground conditions, and fabrication or delivery schedules of materials affect this type of work.
- For detour and construction phasing, more information can be found at https://www.plattsmouth.org/index.php?view=article&id=340:avenue-b-construction&catid=46

If you have any questions, please contact John Gade, Project Manager with Strand Associates, Inc.® at 515-233-0000 or e-mail at john.gade@strand.com.

Strand appreciates your patience and understanding during this important project for the City of Plattsmouth.

STRAND ASSOCIATES®

John Gade, Project Manager
Strand Associates, Inc.®
414 South 17th Street, Suite 107
Ames, IA 50010
Office: 515-233-0000

PlattSmouth
Catch Our Current.

Nate Taylor, Public Works Director
City of Plattsmouth
136 North 5th Street
Plattsmouth, NE 68048
Office: 402-296-2522

Valley Corp
General Contractors Valley NE

Jon Mahon, Superintendent
Valley Corporation
28001 Ida Circle
Valley, NE 68064
Office: 402-359-5416

209 S 19th Street • Suite 555
Omaha, NE 68102

PeopleService INC.
Water & Wastewater Professionals

Local: 402-344-4800
Fax: 402-344-4799

July 27, 2026

Chairman David Martin
Sanitary and Improvement District No.5
19457 Treasure Island Road
Plattsmouth, Nebraska 68048

Dear Chairman Marty,

Pursuant to Paragraphs 1.4 and 4.2 of the Operations and Maintenance Agreement dated October 2, 2023 between SID No. 5 of Cass County, Nebraska and PeopleService, Inc., the maximum annual maintenance/repair (non-capital) expenditure amount and the monthly compensation the SID pays for our services are to be adjusted each October 1st. This adjustment is to be based on the change in the Consumer Price Index for All Urban Consumers (CPI-U) between June of 2025 and June of 2026 plus one percent (1%). The CPI-U is the Federal Government's measure of inflation.

The change to the CPI-U (inflation) was a positive 3.5%, making the total adjustment 4.5%. Thus, effective October 1, 2026, the SID's maximum annual maintenance/repair (non-capital) expenditure amount will be increased from $5,177 to $5,410 and the monthly compensation will be increased from $11,988 to $12,527.

PeopleService would appreciate your signing this letter in the space provided below, and returning a copy to the address shown at the top of this letter. By doing so, you acknowledge receipt of this letter and the adjustment and increase in accordance with the Operations and Maintenance Agreement. Please note that the CPI adjustment will be billed beginning with the effective date even if we do not receive a signed copy of this letter.

If you have any questions, please don't hesitate to contact either Mike Adair, our Region Manager for your area, or myself.

Yours truly,

Chad A. Meyer
President

Acknowledged:
SANITARY AND IMPROVEMENT DISTRICT NO. 5
OF CASS COUNTY, NEBRASKA

By: _____
Chairman

Dated: _____

Road Committee Report

August 18, 2026

Chair: John Bolton

1. Activities
    1.1. Repair List
        1.1.1. Wildfire Fuel Reduction
            1.1.1.1. I contacted the NFS about refining the wildfire reduction planning. Jay Seaton responded and NFS remains committed to updating the project plan. He will be sending additional information in the next Month. None received at this time.
        1.1.2. Wedgewood Court Repairs.
            1.1.2.1. Kerns repaired the initial erosion of two sunken areas on the east side of Wedgwood Court. I contacted the engineer about repair of the downslope areas. I contacted Kerns about addressing that area. The engineer, Kerns representative, OMNI representative, and I met at the location and discussed mitigation of the erosion. I received a mitigation plan estimate by OMNI to dig out the erosion and sunken area and OMNI to resurface with asphalt. Repair deferred until 2026-2027 FY.
    1.2. Road Maintenance Projects
        1.2.1. Potholes
            1.2.1.1. A new pothole was reported at the entrance of the Watersedge Cir. That will be added to next tranch of pothole repairs in 2026-2027
        1.2.2. Windward Drive Construction Damage
            1.2.2.1. I was contacted by Trustee Shawn Epp about road damage on Windward Drive. I asked EGA to assess the damage and provide an early estimate as to the repair cost. The construction contractor indicates it is their intention to install a full-length curb along Windward Drive and repair the asphalt. I continue to monitor this location. This is stilll pending
            1.2.2.2. I received another complaint about severe erosion due to recent heavy rains. I contacted EGA to assess any roadway damage or SID property. The adjacent property is a private lot to the south and Golf Course property to the east. I made the golf course aware of the erosion and potential damage to their property.
        1.2.3. Windward Drive edge erosion near 4312 WW Drive.
            1.2.3.1. I was contacted by John Voelker about his concerns about storm water run-off undermining the WW asphalt surface. I

explained the storm water run-off issues concerning WW drive and the cost tradeoffs that have been discussion several times of the past years. I referred the matter to EGA for evaluation. EGA met with Mr. Voelker. This may be a candidate for a storm water curb and drainpipe.

1.2.4. No Outlet Signs and sign straightening

1.2.4.1. I contacted Michael Todd and ordered seven No Outlet signs with UPosts and hardware. Topple Trees installed the signs but mistakenly installed a NO sign on Windward Cir instead of on Wedgewood Court. In lieu of the cost of uninstalling and reinstalling this sign, I ordered another sign from MT and asked Topple Trees to install on Wedgewood Court and to remove the broken sign base on the east side of Davy Jones Drive.

1.2.5. Tree down in the vicinity of the main entrance.

1.2.5.1. I was contacted by a resident about an uprooted tree near the main entrance. I contacted Topple about adressing tree cleanup or mitigation as warranted.

1.3. Future Road Maintenance Planning

1.3.1. Main Entrance resurface

1.3.1.1. I asked EGA to update the previously development resurface project for the Main Entrance. Some changes are to remove the mailbox bumpout, plan for roadedge mitigation, update drainage plan, and consider if concrete may be more cost effective in the short term and be a longer term solution.

1.3.2. Budget Planning

1.3.2.1. I asked Kurt to include a $250K - $300K major project, 1 pothole day at $12K, and emergency repairs at $25K for the FY26-27 budget initial planning discussions.

Estimate

Topple Tree Service
(402) 889-2280
Service@toppleservices.com

Estimate Number 26584 **Date** 07/29/2026

CUSTOMER DETAILS

Name SID / BUCK BAY

Address 19617 Ridgeway Plattsmouth, NE

Email _____ **Phone** _____

SERVICES

LINE DROP REQUIRED? Possible **LIFT REQUIRED? NO**

CLEANUP / DISPOSAL REQUIRED? NO

Description (include Location on property)	Cost	Quantity	Total Cost
2 dead ash trees removed and dropped in tree line	$ 400.00	1	$ 400.00

MILITARY / FIRST RESPONDER/ OTHER DISCOUNT? NO

TOTAL SERVICE COST: $ 400.00

NOTE:

SID 5
Finance Report
August 18, 2026

Fiscal Period: 2

	Year to date Actual	Proposed Pro Rata Budget	YTD Over(under)	Proposed Annual Budget	Remaining Budget
General Fund					
Electric Service	4,950.57	9,383.00	(4,432.00)	56,300.00	51,349.43
Engineering and Professional Services	6,442.74	11,667.00	(5,224.00)	70,000.00	63,557.26
Legal Services	10,567.08	12,500.00	(1,933.00)	75,000.00	64,432.92
Accounting Services	1,223.70	3,667.00	(2,443.00)	22,000.00	20,776.30
Insurance and Bonds ***	21,324.00	5,833.00	15,491.00	35,000.00	13,676.00
Streets and other maintenance	19,285.74	70,833.00	(51,547.00)	425,000.00	405,714.26
Snow Removal	-	10,833.00	(10,833.00)	65,000.00	65,000.00
Mowing & Grounds	5,920.00	5,000.00	920.00	30,000.00	24,080.00
SID Web Site	52.76	500.00	(447.00)	3,000.00	2,947.24
Election related	1,609.50	667.00	943.00	4,000.00	2,390.50
Other	-	8,333.00	(8,333.00)	50,000.00	50,000.00
Total General Fund	71,376.09	139,216.00	(67,838.00)	835,300.00	763,923.91

*** Currently includes the higher proposed amount. Will adjust if lower bid is selected.

Service Fee Fund					
Operator's Contract Incl. Sales Tax	23,976.00	24,133.00	(157.00)	144,800.00	120,824.00
Billing Contract	4,684.00	4,800.00	(116.00)	28,800.00	24,116.00
Mailings, etc	-	500.00	(500.00)	3,000.00	3,000.00
Water & Wastewater testing inc. postage	277.00	1,000.00	(723.00)	6,000.00	5,723.00
Telephone Lines and Internet	204.03	333.00	(129.00)	2,000.00	1,795.97
Legal Services	4,068.00	2,833.00	1,235.00	17,000.00	12,932.00
Eng. Services	-	2,500.00	(2,500.00)	15,000.00	15,000.00
Water & Sewer Maint. & Repairs	6,985.55	16,667.00	(9,681.00)	100,000.00	93,014.45
Sales Tax	3,735.60	2,383.00	1,353.00	14,300.00	10,564.40
Sludge Hauling	-	4,333.00	(4,333.00)	26,000.00	26,000.00
Software	-	1,500.00	(1,500.00)	9,000.00	9,000.00
Trash Service	25,749.90	26,167.00	(417.00)	157,000.00	131,250.10
One Call Locate Svcs	-	167.00	(167.00)	1,000.00	1,000.00
RR Xing Maint	-	167.00	(167.00)	1,000.00	1,000.00
Other	65.00	833.00	(768.00)	5,000.00	4,935.00
Total Service Fee Fund	69,745.08	88,316.00	(18,570.00)	529,900.00	460,154.92

Bond / Contruction Fund					
Fiscal Agent Fee	-	-	-	-	-
Other	-	183.00	(183.00)	1,100.00	1,100.00
Registrar	-	167.00	(167.00)	1,000.00	1,000.00
Total Bond / Construction Fund	-	350.00	(350.00)	2,100.00	2,100.00

The above actual to budget comparison has been prepared by Kurt Meisinger, CPA in my capacity as a trustee for Sanitary and Improvement District #5 of Cass County Nebraska. No assurance is provided or implied.

Usage Dates		Billing	Transaction Listing Recap						Recap					Usage		
Start	End	Date	Water $	Sewer $	Debt $	Garbage $	Taxes $	Subotal	Hookups $	Transfers $	Water Mtr and other $	Total Bilings	Collections	Billed In 10 GLS	Days billed	Gallons per day
5/15/26	6/15/26	7/1/25	30,986.44	10,754.00	11,886.00	13,012.65	1,250.84	67,889.93	1,000.00	50.00	470.00	69,409.93	68,073.48	673,257	31	217,180
6/15/26	7/16/26	8/1/25						-				-			31	0
7/16/26		9/1/25						-				-			(46,219)	
1/0/00		10/1/25						-				-				
1/0/00		11/1/25						-				-				
1/0/00		12/1/25						-				-				
1/0/00		1/1/26						-				-				
1/0/00		2/1/26						-				-				
1/0/00		3/1/26						-				-				
1/0/00		4/1/26						-				-				
1/0/00		5/1/26						-				-				
1/0/00		6/1/26						-				-				
	Fiscal Year totals		30,986.44	10,754.00	11,886.00	13,012.65	1,250.84	67,889.93	1,000.00	50.00	470.00	69,409.93	68,073.48			
5/15/25	6/16/25	7/1/25	35,343.25	9,588.00	11,844.00	12,989.70	1,184.40	70,949.35		50.00	220.00	71,219.35	70,042.60	825,192	32	257,872
6/16/25	7/15/25	8/1/25	33,125.66	9,605.00	11,865.00	13,012.65	1,186.45	68,794.76		150.00	20.00	68,964.76	67,833.71	771,718	29	266,110
7/15/25	8/18/25	9/1/25	35,120.75	9,605.00	11,865.00	13,012.65	1,186.49	70,789.89		100.00		70,889.89	71,015.67	813,023	34	239,124
8/18/25	9/15/25	10/1/25	30,606.76	9,605.00	11,865.00	13,081.50	1,186.45	66,344.71		250.00	141.00	66,735.71	65,463.65	712,985	28	254,638
9/15/25	10/14/25	11/1/25	25,005.19	9,605.00	11,865.00	13,012.65	1,186.49	60,674.33		200.00		60,874.33	58,961.50	584,454	29	201,536
10/14/25	11/14/25	12/1/25	14,599.17	9,605.00	11,865.00	13,012.65	1,186.48	50,268.30		100.00	332.00	50,700.30	53,566.56	408,845	31	131,886
11/14/25	12/15/25	1/1/26	12,520.05	10,747.03	11,878.30	13,035.60	1,250.03	49,431.01		150.00	716.00	50,297.01	49,906.90	257,080	31	82,929
12/15/25	1/16/26	2/1/26	12,913.19	10,754.00	11,886.00	12,989.70	1,250.86	49,793.75		50.00	35.00	49,878.75	50,499.40	251,852	32	78,704
1/16/26	2/16/26	3/1/26	12,383.23	10,754.00	11,886.00	13,012.65	1,250.84	49,286.72		50.00	110.14	49,446.86	51,240.66	232,020	31	74,845
2/16/26	3/13/26	4/1/26	11,479.26	10,754.00	11,886.00	13,012.65	1,250.85	48,382.76	1,000.00	50.00	685.00	50,117.76	49,137.09	181,555	25	72,622
3/13/26	4/15/26	5/1/26	14,090.92	10,754.00	11,886.00	12,989.70	1,250.86	50,971.48				50,971.48	50,992.82	288,538	33	87,436
4/15/26	5/15/26	6/1/26	30,051.58	10,754.00	11,886.00	12,989.70	1,250.86	66,932.14	1,000.00	50.00	470.00	68,452.14	66,184.29	657,065	30	219,022
	Fiscal Year totals		267,239.01	122,130.03	142,477.30	156,151.80	14,621.06	702,619.20	2,000.00	1,200.00	2,729.14	708,548.34	704,844.85			

CYNTHIA FENTON
CASS COUNTY TREASURER
346 Main St Rm 204
PLATTSMOUTH, NE 68048-1964

SUMMARY OF SID#5				
FOR MONTH ENDING JUNE 30, 2026				
	GENERAL	CONSTRUCTION	SERVICE FEE	
BEGINNING BALANCE	620,506.62	934,156.27	195,893.86	
2025 TAXES	3,584.54	3,151.41		
2024 TAXES	-	-		
2023 TAXES	-	-		
2022 TAXES	-	-		
2021 TAXES	-	-		
2020 TAXES	-	-		
2019 TAXES	-	-		
2018 TAXES	-	-		
PROPERTY TAX CREDIT	-	-		
SPECIALS				
IN LIEU OF TAXES				
HOMESTEAD	6,528.67	5,739.76		
5% GROSS				
PRORATE	406.05	-		
STATE GRANTS	-	-	-	
INTEREST	866.36	1,573.52		
MISCELLANEOUS	-	-	116,384.32	
TAX RELIEF--Personal Pro-Public Service	-	-		
CARLINE	-			
Transfer from Service Fee	4,457.45	-	-	
TOTAL RECEIPTS	15,843.07	10,464.69	116,384.32	
DISBURSEMENTS		$ -		
WARRANTS/LETTERS	145,620.51	550.00	34,847.01	
COLLECTION FEE- PP Tax Relief	-	-		
COLLECTIONS FEE PROPERTY TAXES	71.69	63.03	-	
COLLECTION FEE--SPECIALS	-	-		
Coll Fee---HOMESTEAD	65.29	57.40		
Transfer to Construction/Bond/General	-	-	4,457.45	
	-	-	-	
TOTAL DISBURSEMENTS	145,757.49	670.43	39,304.46	
Balance June 30, 2026	**490,592.20**	**943,950.53**	**272,973.72**	
General Warrants #7915	Number	Amount	Interest	Total
		-	-	-
OPPD	18618	4,891.44		4,891.44

CYNTHIA FENTON
CASS COUNTY TREASURER
346 Main St Rm 204
PLATTSMOUTH, NE 68048-1964

Lakeside Landscaping				-
Ehrhart Griffin & Associates	18626	10,848.18	-	10,848.18
Frankel LLC	18617	620.38	-	620.38
Railroad Management Company III LLC				-
David Martin	18616	99.00		99.00
Frankel Zacharia Technology				-
Roger Johnson	18619	4,804.01	-	4,804.01
Kerns Excavating	18620	92,015.00	-	92,015.00
Rios Concrete	18623	17,000.00		17,000.00
Topple Tree Service LLC	18622	1,700.00		1,700.00
Lengemann & Associates				-
Sam McCandless dba TimberTree				-
Brandt Sprinkler Service-Cancel #18467				-
Wojo's Outdoors & Custom Waterfront LLC				-
Dodge Partners Insurance				-
Felsburg Holt & Ullevig	18624	9,900.00		9,900.00
Aspen Landscaping	18625	3,200.00		3,200.00
MADS Lawn & Landscaping	18621	542.50		542.50
Mixan Concrete & Earth Services				-
Triple M Construction Inc				-
Cass County Dept of Roads				-
CDS Enterprises LLC				-
Total General		**145,620.51**	**-**	**145,620.51**
Service Fee Funds #8016				
Midwest Laboratories				-
Windstream Communications	18601	114.26	-	114.26
Roger Johnson	18600	1,145.74	-	1,145.74
Nebraska Dept Environment & Energy				-
PeopleService Inc	18603	14,830.98	-	14,830.98
TREKK Design Group LLC				-
Railroad Management Company III LLC				-
Tri-State Pumping LLC				-
Fluidyne Corp	18604	3,271.08		3,271.08
Nebraska Rural Water Assoc				-
Electric Pump	18602	2,430.00		2,430.00
Kerns Excavating Co Inc				-
Just Right Construction				-
Gretna Sanitation	18599	12,874.95		12,874.95
Country Mile Wireless	18598	180.00		180.00
Hydro Optimization				-
West-E-Con				-
Total for Month		**34,847.01**	**-**	**34,847.01**

CYNTHIA FENTON
CASS COUNTY TREASURER
346 Main St Rm 204
PLATTSMOUTH, NE 68048-1964

Construction Fund #8015				
		-		-
UMB BANK NA		-		-
			-	-
Nebraska Department of Environment & Energy	Letter		-	-
UMB Bank NA	18230	550.00	-	550.00
JEO Consulting Group Inc			-	-
Building Crafts Inc				-
Ehrhart Griffin & Associates				-
Roger Johnson				-
Midwest Michanical Industrial Svcs				-
Kerns Excavating				-
Thiele Geotech				-
Total Construction		550.00	-	550.00

CASS

MONTHLY COLLECTION REPORT
Fund # 7915 SID 5 BUCCANEER BAY
June 30, 2026

Account		June	Year-To-Date
185-00	DISBURSEMENTS	-145,620.51	-557,892.07
305-22	REAL TAXES	0.00	745.52
305-24	Real & Personal Tax	0.00	201,442.37
305-25	Real & Personal Property Tax	3,572.56	264,069.73
306-24	Interest On Taxes	0.00	306.33
306-25	Interest On Taxes	11.98	23.08
344-01	HOMESTEAD ALLOCATION	6,528.67	38,541.21
344-05	TAX CREDIT	0.00	27,536.88
346-01	PRO-RATE MOTOR VEHICLE ALLOCATION	406.05	2,116.20
361-01	HOMESTEAD COMMISSIONS	-65.29	-385.43
363-01	COMMISSION	-71.69	-9,331.75
510-01	INTEREST ON INVESTMENTS	866.36	5,624.24
540-01	MISCELLANEOUS REVENUE	0.00	11,590.00
590-02	INTER-FUND TRANSFER	4,457.45	38,910.86
	Month Total	-129,914.42	23,297.17
	Previous Fund Balance	620,506.62	467,295.03
	Current Fund Balance	**490,592.20**	**490,592.20**

CASS

MONTHLY COLLECTION REPORT
Fund # 8015 SID 5 BUC BAY CONST
June 30, 2026

Account		June	Year-To-Date
185-00	DISBURSEMENTS	-550.00	-601,522.81
305-22	REAL TAXES	0.00	739.00
305-24	Real & Personal Tax	0.00	190,578.40
305-25	Real & Personal Property Tax	3,140.87	232,160.28
306-24	Interest On Taxes	0.00	289.75
306-25	Interest On Taxes	10.54	20.29
340-01	STATE GRANTS	0.00	237,628.00
344-01	HOMESTEAD ALLOCATION	5,739.76	34,278.59
344-05	TAX CREDIT	0.00	24,209.40
361-01	HOMESTEAD COMMISSIONS	-57.40	-342.80
363-01	COMMISSION	-63.03	-8,475.78
510-01	INTEREST ON INVESTMENTS	1,573.52	9,886.44
590-02	INTER-FUND TRANSFER	0.00	150,352.81
	Month Total	9,794.26	269,801.57
	Previous Fund Balance	934,156.27	674,148.96
	Current Fund Balance	**943,950.53**	**943,950.53**

CASS

MONTHLY COLLECTION REPORT
Fund # 8016 SID #5 SERVICE FEE FUND
June 30, 2026

Account			June	Year-To-Date
185-00	DISBURSEMENTS		-34,847.01	-543,535.42
540-01	MISCELLANEOUS REVENUE		116,384.32	711,985.70
590-02	INTER-FUND TRANSFER		-4,457.45	-189,263.67
		Month Total	77,079.86	-20,813.39
		Previous Fund Balance	195,893.86	293,787.11
		Current Fund Balance	**272,973.72**	**272,973.72**

CYNTHIA FENTON
CASS COUNTY TREASURER
346 Main St Rm 204
PLATTSMOUTH, NE 68048-1964

SUMMARY OF SID#5				
FOR MONTH ENDING JULY 31, 2026				
	GENERAL	CONSTRUCTION	SERVICE FEE	
BEGINNING BALANCE	490,592.20	943,950.53	272,973.72	
2025 TAXES	7,000.08	6,154.22		
2024 TAXES	-	-		
2023 TAXES	-	-		
2022 TAXES	-	-		
2021 TAXES	-	-		
2020 TAXES	-	-		
2019 TAXES	-	-		
2018 TAXES	-	-		
PROPERTY TAX CREDIT	-	-		
SPECIALS				
IN LIEU OF TAXES				
HOMESTEAD	5,765.39	4,983.14		
5% GROSS				
PRORATE	-	-		
STATE GRANTS	-	-	-	
INTEREST	297.42	-		
MISCELLANEOUS	-	-	-	
TAX RELIEF--Personal Pro-Public Service	-	-		
CARLINE	-			
Transfer from Service Fee	-	-	-	
TOTAL RECEIPTS	13,062.89	11,137.36	-	
DISBURSEMENTS		$ -		
WARRANTS/LETTERS	27,544.55	-	35,899.25	
COLLECTION FEE- PP Tax Relief	-	-		
COLLECTIONS FEE PROPERTY TAXES	140.00	123.08	-	
COLLECTION FEE--SPECIALS	-	-		
Coll Fee---HOMESTEAD	57.66	49.83		
Transfer to Construction/Bond/General	-	-	-	
	-	-	-	
TOTAL DISBURSEMENTS	27,742.21	172.91	35,899.25	
Balance July 31, 2026	**475,912.88**	**954,914.98**	**237,074.47**	
General Warrants #7915	Number	Amount	Interest	Total
		-	-	-
OPPD				-

CYNTHIA FENTON
CASS COUNTY TREASURER
346 Main St Rm 204
PLATTSMOUTH, NE 68048-1964

Lakeside Landscaping				-
Ehrhart Griffin & Associates	18628	3,166.74	-	3,166.74
Frankel LLC	18627	650.08	-	650.08
Railroad Management Company III LLC				-
David Martin				-
Frankel Zacharia Technology				-
Roger Johnson	18629 &18634	6,322.98	-	6,322.98
Kerns Excavating			-	-
OMNI Engineering	18633	16,861.00		16,861.00
Topple Tree Service LLC				-
Lengemann & Associates				-
Sam McCandless dba TimberTree				-
Christian Hall	18631	125.00		125.00
Wojo's Outdoors & Custom Waterfront LLC				-
Dodge Partners Insurance				-
Luis Waters	18632	125.00		125.00
Angela Gianelli	18630	293.75		293.75
MADS Lawn & Landscaping				-
Mixan Concrete & Earth Services				-
Triple M Construction Inc				-
Cass County Dept of Roads				-
CDS Enterprises LLC				-
Total General		**27,544.55**	**-**	**27,544.55**
Service Fee Funds #8016				
Midwest Laboratories				-
Windstream Communications	18608	114.70	-	114.70
Roger Johnson	18607	828.00	-	828.00
Nebraska Dept Environment & Energy				-
PeopleService Inc	18610	18,375.60	-	18,375.60
TREKK Design Group LLC				-
Railroad Management Company III LLC				-
Tri-State Pumping LLC				-
Topple Tree Service	18605	2,950.00		2,950.00
Nebraska Rural Water Assoc				-
Electric Pump	18609	756.00		756.00
Kerns Excavating Co Inc				-
Just Right Construction				-
Gretna Sanitation	18606	12,874.95		12,874.95
Country Mile Wireless				-
Hydro Optimization				-
West-E-Con				-
Total for Month		**35,899.25**	**-**	**35,899.25**

CASS

MONTHLY COLLECTION REPORT
Fund # 7915 SID 5 BUCCANEER BAY
July 31, 2026

Account			July	Year-To-Date
185-00	DISBURSEMENTS		-27,544.55	-27,544.55
305-25	Real & Personal Property Tax		6,999.66	6,999.66
306-25	Interest On Taxes		0.42	0.42
344-01	HOMESTEAD ALLOCATION		5,765.39	5,765.39
361-01	HOMESTEAD COMMISSIONS		-57.66	-57.66
363-01	COMMISSION		-140.00	-140.00
510-01	INTEREST ON INVESTMENTS		297.42	297.42
		Month Total	-14,679.32	-14,679.32
		Previous Fund Balance	490,592.20	490,592.20
		Current Fund Balance	**475,912.88**	**475,912.88**

CASS

MONTHLY COLLECTION REPORT
Fund # 8015 SID 5 BUC BAY CONST
July 31, 2026

Account			July	Year-To-Date
305-25	Real & Personal Property Tax		6,153.85	6,153.85
306-25	Interest On Taxes		0.37	0.37
344-01	HOMESTEAD ALLOCATION		4,983.14	4,983.14
361-01	HOMESTEAD COMMISSIONS		-49.83	-49.83
363-01	COMMISSION		-123.08	-123.08
		Month Total	10,964.45	10,964.45
		Previous Fund Balance	943,950.53	943,950.53
		Current Fund Balance	**954,914.98**	**954,914.98**

CASS

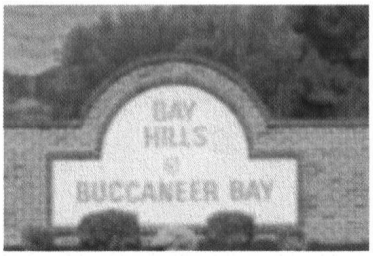
MONTHLY COLLECTION REPORT
Fund # 8016 SID #5 SERVICE FEE FUND
July 31, 2026

Account			July	Year-To-Date
185-00	DISBURSEMENTS		-35,899.25	-35,899.25
		Month Total	-35,899.25	-35,899.25
		Previous Fund Balance	272,973.72	272,973.72
		Current Fund Balance	**237,074.47**	**237,074.47**

An Insurance Proposal

Prepared for:

Sanitary District No. 5



Effective 08-01-2026

Presented By

David Chastain, CPCU, CLU

Chastain Insurance Agency, Inc
DBA Chastain Otis
10822 Old Mill Road
Suite 2
Omaha, NE 68154-2618

CHASTAIN
OTIS
INSURANCE & FINANCIAL SERVICES

CHASTAIN OTIS
INSURANCE & FINANCIAL SERVICES

Chastain Otis: A Legacy of Protection, A Promise for Tomorrow

Chastain Otis is the result of a partnership between two trusted industry pioneers: Chastain Insurance Agency, established in 1953, and the Otis Insurance Agency, serving customers since the 1930s. With more than a century of combined experience, we bring unparalleled expertise and personalized service to every policyholder.

As Nebraska's largest family-owned insurance agency, Chastain Otis proudly serves over 4,500 customers. Despite our size, we remain committed to delivering the kind of friendly, personalized service often found only in smaller firms.

Our dedicated team of professionals shares a unified vision—one rooted in integrity, value, and a steadfast commitment to putting our clients' needs first.

Most importantly, Chastain Otis represents a true partnership—not just between our founding agencies, but between us and you, our customer. We don't sell you what we want; we work with you to find the coverage that fits your life, your goals, and your future.

Together, we can help protect what matters most—today and for all your tomorrows.

CHASTAIN OTIS
INSURANCE & FINANCIAL SERVICES

Your Service Team

When partnering with Chastain Otis there are twenty-one professionals available to work with you for all your risk management needs. Below is the team specifically assigned to you

Risk Manager	**David Chastain, CPCU, CLU** 402-397-2500 drchastain@chastainotis.com
Customer Service Agent.	**Sharon Richards CISR Elite** 402-384-2545 srichards@chastainotis.com
Claims Specialist	**Lydia Sichmeller** 402-384-2547 lsichmeller@chastainotis.com

CHASTAIN OTIS
INSURANCE & FINANCIAL SERVICES

Named Insureds

SID #5 Of Cass County

CHASTAIN OTIS
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Schedule of Locations

Location #	Address
001	19457 Treasure Island Rd Plattsmouth, Nebraska 68048-7120

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Commercial Property

Company	Effective Date	Expiration Date
Columbia Mutual Insurance Company	08-01-2026	08-01-2027

Coverage Detail

Location: 19457 Treasure Island Rd Plattsmouth, Nebraska 68048-7120

Bldg #	Subject / Description	Limit
001	Building // Water Treatment Plants - pumping stations, water tanks and auxiliary buildings	$523,000
002	Building // Water Treatment Plants - pumping stations, water tanks and auxiliary buildings	$135,000
003	Building // Water Treatment Plants - pumping stations, water tanks and auxiliary buildings	$517,000
003	Business Personal Property	$8,500
004	Building // Water Treatment Plants - pumping stations, water tanks and auxiliary buildings	$1,500,000
005	Building // Water Treatment Plants - pumping stations, water tanks and auxiliary buildings	$41,500
005	Business Personal Property	$44,700
006	Other - Masonry or Metal or Other Non-combustible Materials, Stock or Equipment	$61,100

Additional Coverages / Exclusions

- Coinsurance: 80%
- Valuation: Replacement Cost
- Inflation guard: 8%
- Cause of Loss: Special
- All Other Peril Deductible $1,000
- Wind / Hail Deductible: 1% of the value of the building

Definitions

ACV: Actual Cash Value	DED: Deductible
ALS: Actual Loss Sustained	R: Replacement Cost
AV: Agreed Value	S: Stated Amount
AA: Agreed Amount	VAL: Valuation
CO-INS%: Coinsurance Percentage	Wind: Windstorm/Hail Deductible

CHASTAIN OTIS
INSURANCE & FINANCIAL SERVICES

Commercial General Liability

Company	Effective Date	Expiration Date
Columbia Mutual Insurance Company	08-01-2026	08-01-2026

Coverage	Limit
General Aggregate	$2,000,000
Products & Completed Operations	$2,000,000
Personal & Advertising Injury	$1,000,000
Per Occurrence	$1,000,000
Damage to Premises Rented to You	$300,000
Medical Expense	$5,000
General Liability Premier Endorsement	Included
Hired & Non-Owned Auto Liability	$1,000,000

Exposures & Locations

Loc	Class	Description	Exposure
001	44100	Governmental Subdivision-not state or federal-municipalities Population <2500	$600 Operating expenses
001	48727	Streets, Roads, Highways or Bridges - existence and maintenance hazard only	8 miles
001	91589	Contractors-sub work connected w/street, highway construction, reconstruction repair-not elevated	$71,000 costs
001	48039	Sewers	If Any- miles
001	99943	Water Companies	If Any - payroll
001	98810	Sewage Disposal - Plant operations	If Any payroll

CHASTAIN OTIS
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General Liability Premier Endorsement

Additional Insureds: Lessor of Leased Equipment; Manager or Lessor of Premises Owners, Lessees, Contractors; Vendors	When required by contract
Aggregate Limits: Per Location; Per Project	When required by contract
Damage to premises rented to you	$300,000
Damage to property of others in your care, custody & control	$10,000 per occurrence / $20,000 aggregate - subject to $1,000 per claim deductible
Medical expenses	$10,000
Newly formed or acquired organizations as an insured	Up to 180 days
Non-owned watercraft	Up to 50 feet in length
Product recall expense	$25,000 per occurrence
Unintentional failure to disclose	No prejudice for your unintentional errors
Waiver of subrogation	When required by contract
Water damage to premises rented to you	$25,000

CHASTAIN OTIS
INSURANCE & FINANCIAL SERVICES

Umbrella / Excess Liability

Company	Effective Date	Expiration Date
Columbia National Insurance Company	08-01-2026	08-01-2027

Description	Limit
Each Occurrence Limit	$4,000,000
General Aggregate Limit	$4,000,000
Products and Completed Operations Limit	$4,000,000
Personal and Advertising Injury Limit	$4,000,000
Self-Insured Retention (SIR)	$10,000

Schedule of Underlying Coverages

Policy Type	Carrier	Policy Period	Limit
General Liability			
Each Occurrence	Columbia Mutual	08/01/2026	$1,000,000
General Aggregate	Insurance Company	TO	$2,000,000
Products/Completed Operations		08/01/2027	$2,000,000
Personal/Advertising Injury			$1,000,000

CHASTAIN OTIS
INSURANCE & FINANCIAL SERVICES

BINDER/COVERAGE MAY BE SUBJECT TO THE FOLLOWING

- Loss Runs
- Favorable Loss Control Survey
- Favorable MVR's for all drivers
- Signed Statement of Value
- Current Driver's list
- Signed no loss letter
- Current & Completed Application SIGNED by the Insured & Agent
- Includes terrorism, return attached rejection from (NT-1) if coverage is not desired.
- Temporary Loss Costs Used, ISO inspection for specific rates will be ordered if bound.
- Signed UM form
- Signed PIP and/or Med Pay form
- Signed Officer Exclusion

CHASTAIN OTIS
INSURANCE & FINANCIAL SERVICES

Premium Summary

Line of Business	Carrier	Premium
General Liability	Columbia Mutual Insurance Company	$1,288.00
Terrorism - GL	Columbia Mutual Insurance Company	$19.00
Commercial Property	Columbia Mutual Insurance Company	$13,707.00
Terrorism - Property	Columbia Mutual Insurance Company	$206.00
Commercial Umbrella	Columbia National Insurance Company	$2,200.00
Terrorism - Umbrella	Columbia National Insurance Company	$110.00
Total		$17,530.00

Carrier	Down Payment	#	Installment
Columbia	$3,506.00	10	$1,402.40
Totals	$3,506.00		$1,402.40

PAYMENT OPTIONS / CONDITIONS

Options	Installment Fee	Amount Due at Beginning of Policy Period	Remaining Payments
Full Pay	No installment fee	100% of Premium	None
4 Pay	$5 each payment	25% of Premium	25% due at 60 days 25% due at 120 days 25% due at 180 days
10 Pay	$5 each payment	20% of Premium	9 Equal monthly payments

PLEASE NOTE:

- All payment options are eligible for Auto Pay-recurring payments. Policyholder is required to sign-up on the customer portal. A $3.00 fee per installment will be charged for Auto Pay.
- Delays in issuing policies may result in a larger initial payment amount and fewer installments.

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Date Reviewed: _____

Client Signature: _____

Agent Signature: _____

NOTE: The abbreviated outlines of coverages used throughout this proposal are not intended to express any legal opinion as to the nature of coverage. They are only visuals to a basic understanding of coverages. Please read your policy forms carefully.

This quotation should be considered an estimate and not binding. If a policy is issued by the Company, premiums and coverage may vary from the original quote. Please refer to the actual policy for complete details. All policy provisions and premiums shall prevail over this quote.

This quote is valid for 30 days.

CHASTAIN OTIS
INSURANCE & FINANCIAL SERVICES

Additional Coverage Options

- Flood & Earthquake Coverage
- Pollution Liability
- Professional / Errors & Omissions Coverage
- Umbrella: Higher limits are available
- Employment Practices Liability (EPLI)
- Cyber Liability
- Life & Disability Insurance
- Personal & Group Health Plans

Surety:

- Bid, Performance & Payment Bonds
- ERISA (Employee Retirement Income Security Act)
- License & Permit Bonds
- Notary Bonding

Additional Services

- Personal Coverages Review
- Notary on Staff

Roger Johnson

From: Dave Chastain <drchastain@chastainotis.com>
Sent: Tuesday, August 18, 2026 1:01 PM
To: Roger Johnson
Cc: Sharon Richards
Subject: SID #5 Insurance

Mr. Johnson,

Per our phone conversation, Columbia Insurance Company has agreed to move the proposed effective date to August 1, 2026, and adjust the amount of property insurance on the water tower to $1,500,000.

Sharon Richards will be sending you are revised proposal, shortly.

If the SID board approves our proposal, we will need signed applications, a No Loss letter and premium, either annual or various installment options.

Dave Chastain, CPCU, CLU
Chastain-Otis
Insurance & Financial Services
10822 Old Mill Road, Suite 2
drchastain@chastainotis.com
Phone #402-397-2500
Direct phone#402-384-2527
Fax#402-397-2467

CHASTAIN OTIS
INSURANCE & FINANCIAL SERVICES

B2B Omaha Magazine's BEST B2B

Trusted Choice | INDEPENDENT INSURANCE AGENTS OF NEBRASKA

"The information contained in this email is privileged and confidential and is intended only for the use of the addressee's indicated above. Use or disclosure of information emailed in error is respectfully prohibited. If you have received this email in error, please contact the sender and immediately delete the original message."

Roger Johnson

From: Dave Chastain <drchastain@chastainotis.com>
Sent: Tuesday, August 18, 2026 1:41 PM
To: Roger Johnson
Cc: Sharon Richards
Subject: SID #5 Of Cass County, Insurance Proposal
Attachments: 2026 PROPOSAL.docx

Mr. Johnson and SID Board members,

Here is our updated proposal for insurance coverage for SID #5, Cass County. This includes the revised effective date of August 1, 2026, and the increased coverage on the water tower to $1,500,000. Please note, this proposal shows terrorism insurance on all policy forms, but that coverage may be waived if not desired. I am happy to explain the terrorism insurance if so desired. In addition, Columbia has quoted Director and Officer coverage separately so not included in this proposal. The coverage limit would be $1,000,000 with an annual premium of $475.

Total annual premium:

With Terrorism and Director and Officer Liability Insurance	$18,005
Without Terrorism but including Director and Officer	$17,670

Please advise what questions there may be and how the board would like to move forward.

Thank you for requesting this proposal and looking forward to hearing back from you.

Sincerely,

Dave Chastain, CPCU, CLU
Chastain-Otis
Insurance & Financial Services
10822 Old Mill Road, Suite 2
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CHASTAIN OTIS
INSURANCE & FINANCIAL SERVICES

B2B Omaha Magazine's BEST B2B

Trusted Choice | INDEPENDENT INSURANCE AGENTS OF NEBRASKA

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DODGE | PARTNERS
INSURANCE

Commercial Insurance Summary
SID #5 of Cass County

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This Summary of Insurance contains only a general outline and brief description of coverages and is not a statement of contract. All coverages are subject to the exclusions and conditions of the policies themselves.

DODGE | PARTNERS
INSURANCE

Experts, Consultants ,& Advisors with Resources

It's rare to find a company that has a long track record of growth and success, strong partnerships with families and businesses, a staff with more than 500 years of combined experience and service that is second to none. But that's exactly what you'll find with Dodge Partners Insurance – an affiliate of the NP Dodge Company.

We've built a reputation as a trusted partner that provides innovative solutions and flexible options for business and personal insurance as well as employee benefit plans. Our expertise expands across multiple areas of coverage – giving our customers in-depth knowledge and sound advice – helping them make smart choices for lifelong peace of mind. As an independent agent, we provide more options, more cost savings and unbiased recommendations. We don't view ourselves as just another vendor. We're a valued relationship, a dedicated team, a friendly voice – a true partner.

What We Do

Personal Insurance

- Home
- Auto
- Jewelry
- Second & Vacation Homes
- Personal Utility Vehicles
- Boats
- Recreation

Business Insurance

- General Liability
- Commercial Property
- Professional Liability
- Workers' Compensation
- Cyber Liability
- Contractor's Equipment
- Umbrella

Group Benefits

- Medical
- Dental
- Vision
- Group Life
- Short Term Disability

SINCE 1855 NP Dodge REAL ESTATE

SINCE 1855 NP Dodge BUILDER SERVICES

SINCE 1855 NP Dodge LAND DEVELOPMENT

SINCE 1855 NP Dodge APARTMENTS

TCN TITLECORE NATIONAL

NAI NP Dodge

NEI Global Relocation

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Team: Kris & Kelly
YOUR TRUSTED TEAM

Your Trusted Team:



Kris Grube

Commercial Lines Account Manager

402-938-5032

Kris.Grube@DodgePartners.com

Kris has worked in the insurance industry since 1993 and was thrilled to join the DPI team in 2023! Kris values serving customers with care, understanding and putting together unique insurance plans fit perfectly for each client. Kris has earned two designations, both her CIC and CISR!

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NAMED INSURED

Entities
SID #5 of Cass County

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COMMERCIAL PROPERTY

Coverage Tables

Locations

Loc #	Bldg #	Description	Address	City	State	Zip
1	1	Well House #1	Buccaneer Blvd, Cass County	Plattsmouth	NE	68048
1	2	Well House #2		Plattsmouth	NE	68048
1	3	Control Building		Plattsmouth	NE	68048
1	4	Water Tank		Plattsmouth	NE	68048
1	5	Storage Building		Plattsmouth	NE	68048
1	6	Fences, Propane Tank and Generator		Plattsmouth	NE	68048

Coverages

Loc #	Bld #	Subject of Insurance	Coins. %	Valuation	Cause of Loss	Limit	Deductible	Wind/Hail Deductible
1	1	Building	80	Replacement Cost	Special form	$523,500	$1,000	$5,000
1	2	Building	80	Replacement Cost	Special form	$135,300	$1,000	$5,000
1	3	Building	80	Replacement Cost	Special form	$517,000	$1,000	$5,000
1	3	Personal Property	80	Replacement Cost	Special form	$8,500	$1,000	$5,000
1	4	Building	80	Replacement Cost	Special form	$1,248,400	$1,000	$5,000
1	5	Building	80	Replacement Cost	Special form	$41,500	$1,000	$5,000
1	5	Business Personal Property	80	Replacement Cost	Special form	$44,700	$1,000	$5,000
1	6	Building	80	Actual Cash Value	Special form	$61,100	$1,000	$5,000

Additional Coverages

Coverage	Limit 1	Limit 2	Deductible
Tenant Property Coverage Required By Lease	$25,000		$1,000
Equipment Breakdown			$1,000
Public Entity PlatinumPak Extension			

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COMMERCIAL GENERAL LIABILITY

Coverage Tables

Coverage Forms

Coverage Type	Coverage Basis
Commercial General Liability	Occurrence

Limits of Liability

Coverage	Limit	Deductible
General Aggregate	$2,000,000	
Products/Completed Ops Aggregate	$2,000,000	
Each Occurrence	$1,000,000	
Personal & Advertising Injury	$1,000,000	
Fire Damage	$100,000	
Medical Expense	$5,000	
Cyber Suite	$50,000	$1,000
Special Events/Fundraisers Coverage	See Endorsement	
Public Officials Liability	$1,000,000	$1,000
Water Utility Professional Liability	Included	

Classifications

Location Number	Class Code	Classification	Premium Basis	Exposure
1	48727	Streets, Roads highways	Other	8 miles
1	91589	Contractors Subcontractor	Total Cost	71,000
1	48039	Sewers	Other	0.00
1	99943	Water Companies	Payroll	0.00
1	98810	Sewage Disposal - Plant Operations	Other	0.00
1	44100	Government Subdivision - not state or federal (Population under 2500)	Other	600

Additional Coverages/Additional Insureds

Description
Public Entity Pak Liability Enhancement Endorsement
Additional Insured: Burlington Northern Railway Prop Mgmt (Included)

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COMMERCIAL AUTO

Coverage Tables

Garage Location

Garage Location #	Address	City	State	Zip
1	Buccaneer Blvd, Cass County	Plattsmouth NE	NE	68048

Limits

Coverage	Limit	Deductible	Symbol
Hired & Non-Owned Auto Liability LImit	$1,000,000		8, 9

Covered Auto Symbols:
1-Any Auto
2-Owned Autos
3-Owned Private Passenger Autos
4-Owned Autos Other Than Private Passenger Autos
5-All Owned Autos Which Require No-Fault Coverage
6-Owned Autos Subject to Compulsory UM Laws
7-Autos Specified on Schedule
8-Hired Autos
9-Non-Owned Autos

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COMMERCIAL EXCESS LIABILITY

Coverage Tables

Coverage Forms

Coverage Type	Coverage Basis
Commercial Excess Liability	Occurrence

Limits of Liability

Coverage	Limit	Deductible
Each Occurrence	$4,000,000	
Products/Completed Ops Aggregate	$4,000,000	
General Aggregate (Except "covered autos" and products-completed operations)	$4,000,000	
Products-Completed Operations Aggregate	$4,000,000	

Underlying Policies

Coverage	Policy No	Effective	Expiration
General Liabiltiy	PEP3135547	07/01/2025	07/01/2026
Auto Liability	PEP3135547	07/01/2025	07/01/2026
Public Officials Liability	PEP3135547	07/01/2025	07/01/2026

General Liability

Each Occurrence	Gen Aggregate	Prod & Comp Ops	Personal & Adv Injury
$1,000,000	$2,000,000	2,000,000	1,000,000

Auto Liability

Single Limit/BI Per Person	BI Per Accident	Property Damage
$1,000,000		

Public Officials Liability

Each Claim	Aggreate	
$1,000,000	$2,000,000	

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CARRIER & PREMIUM SUMMARY

Carriers:

Line of Business	Effective Date	Carrier	AM Best Rating	Admitted/Non-Admitted
Commercial Package	07/01/2025	Continental Western Ins Co/Acadia Ins Co.	A	Admitted

Premiums:

Line of Business	Annual Estimated Premium
Commercial Property	$15,287
General Liability	$ 4,471
Hired & Non-Owned Auto Liability	$ 500
Commercial Excess Liability	$ 1,028
Total Estimated Annual Premium	$21,286

Payment Options:

# of Installments	Installment Amount	Payable To
1	$21,286.00	Dodge Partners Insurance

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FINAL REVIEW

Rejected Coverages

I understand and acknowledge that the following insurance policies or coverages can be quoted or have been offered to me and that I have decided not to request a quote or purchase the coverage at this time.

____ Directors and Officers Liability Insurance
____ Employment Practices Liability Insurance
____ Commercial Crime Insurance
____ Commercial Excess or Umbrella Policy
____ Flood Insurance
____ Earthquake Insurance
____ Ordinance or Law Coverage

I acknowledge my rejection of these options may result in the denial of claims in the future.

Named Insured: SID #5 of Cass County

Signature:_____ Date:_____

Agreement & Acceptance

The undersigned insured acknowledges that they have read and understood the Insurance Proposal as presented by the Dodge Partners Insurance, LLC and authorizes them to bind coverage.

Effective Date: 07/01/2023

PROPOSED COVERAGE HAVE BEEN REJECTED/MODIFIED AS OUTLINED:

1.

2.

3.

4

Named Insured: SID #5 of Cass County

Signature:_____ Date: _____

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COVERAGE DESCRIPTIONS

PROPERTY

Accounts Receivable: Covers accounts receivables on a special coverage "all risk" basis. Includes sums due the insured from customers which are uncollectible due to loss or damage to records of accounts receivable, collection expenses in excess of normal, and other reasonable expenses to re-establish records of accounts receivable.

Building: This insurance provides coverage against direct physical damage to the buildings or structures you own or are required to insure by reason of contract or agreement.

Business Personal Property: This insurance covers office contents (furniture, equipment and supplies), your inventory, materials, supplies, fixtures, equipment, machinery, tenants improvements and betterments at the described premises against risks of direct physical loss from external causes.

Cause of Loss - Basic Form: Perils covered under Basic Form include Fire, Lightning, Explosion, Windstorm or Hail, Smoke, Aircraft or Vehicles, Riot or Civil Commotion, Vandalism, Sprinkler Leakage, Sinkhole Collapse, Volcanic Action.

Cause of Loss - Broad Form: Perils covered under Broad Form Causes of Loss include the identical perils as the Basic Form with the addition of Breakage of Glass, Falling Objects, Weight of Snow, Ice or Sleet, Water Damage, Collapse.

Cause of Loss - Special Form: The covered causes of loss under this form are "risks of physical loss" unless the loss by the peril is excluded or limited. Standard exclusions under this form include Ordinance of Law, Earth Movement, Government Action, Nuclear Hazard, Power Failure, War and Military Action, Water - Flood, Backing Up of Sewers, etc, Artificially Generated Electric Current, Delay, Loss of Use of Market, Wear and Tear, Dishonest or Criminal Acts, Rain, Snow, Ice or Sleet to Property in the Open.

Coinsurance Clause: An agreement in a policy wherein the insured agrees to insure a stated percentage of the value at risk, in return for which a reduction in rate is granted. It is used on both property and time element policies.

Electronic Data Processing Equipment: Covers electronic data processing equipment, other machines related to data processing operation, and media on a special coverage basis.

Glass: Covers described glass, lettering, ornamentation, for loss caused by breakage or accidental or malicious application of chemicals. Limited protection is provided in your Property policy, but the additional coverage is needed to ensure that adequate insurance is available. Besides covering the scheduled glass, this insurance will pay for the costs to repair or replace the frames, installation of temporary glass or the removal of obstructions in the event of loss.

Replacement Cost: This endorsement provides coverage on the basis of full replacement cost without deduction for depreciation on any covered loss sustained subject to the limits, terms and conditions of the policy including the co-insurance clause. In arriving at the proper

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amount of insurance to comply with the co-insurance clause no deduction is taken for depreciation.

Signs: This insurance provides coverage against direct physical damage to structural or painted signs, whether or not attached to the building.

Valuable Papers: Valuable papers and records are covered on a special coverage "all risk" basis. Coverage applies on the insured's premises and is extended to cover while being conveyed outside the premises. Coverage will be specific for irreplaceable items or blanket for items which can be reproduced.

BUSINESS INCOME

Business Income: Provides insurance for loss of net profits and continuing expenses (including necessary payroll) due to suspension or interruption of business due to a loss from an insured peril.

Earnings Insurance: A form of business interruption coverage which provides a monthly limitation.

Extra Expense: This coverage pays for the additional costs of keeping a business in operation after a loss, either at the insured location or at a substitute location.

Rental Value Insurance: Rent insurance protects building owners against the loss of income where rentals have been interrupted or rental value impaired by occurrence of any of the hazards insured against. This is Business Interruption insurance for the landlord, assuring continuous income while the building is untenantable.

GENERAL LIABILITY

Advertising Injury:

A. Oral or written publication of material that slanders or libels a person or organization or disparages a person's or organization's goods, products or services.
B. Oral or written publication of material that violates a person's right of privacy.
C. Misappropriation of advertising ideas or style of doing business.
D. Infringement of copyright, title or slogan.

Blanket Contractual: Coverage is provided for Bodily Injury and Property Damage arising out of liability assumed under written or oral contracts.

Broad Form Property Damage: This form excludes property damage to property owned, occupied or rented by the insured but covers property damage to property in the care, custody and control of the insured with the exception of property upon which the operation is being performed.

Claims Made: This coverage will provide protection for only those claims reported or first made during the policy period or during any previous policy period that is stated in the Prior Acts or Retroactive Date option of your policy. This option allows you to keep coverage in force under consecutive Claims-Made policies.

Employees as Additional Insureds: Coverage is extended to all employees as additional insureds.

Fire Legal Liability: Fire damage to structures while rented or leased to the named insured.

General Liability: Provides in a single contract insurance needed to cover liability for injuries or property damage sustained by members of the public. It covers accidents occurring on your premises or away from your premises as a result of business operations. It automatically covers certain hazards which do not now exist, but which may develop during the life of the policy.

Host Liquor Liability: Coverage is provided for the insured serving alcoholic beverages at functions incidental to the insured's business provided he is not in liquor, or related, business.

Incidental Medical Malpractice: Coverage is provided for rendering - or failure to render - medical care to others.

Independent Contractors: Independent Contractor's Liability Insurance provides for payment on behalf of the insured of all sums which the insured shall become legally obligated to pay damages because of Bodily Injury or Property Damage caused by an occurrence and arising out of (1) operations performed for the named insured by independent contractors or (2) acts or omissions of the named insured in connection with his general supervision of such operations (other than (a) maintenance and repairs at premises owned by or rented to the named insured and (b) structural alterations at such premises which do not involve changing the size of or moving buildings or other structures).

Limited Worldwide Liability: Covers liability arising out of the activities of the named insured and his employees while temporarily outside the United States, its' territories or possessions or Canada, provided the original suit for damages is brought within the United States, its' territories or possessions or Canada.

Medical Payments: Pays for medical expenses for bodily injury caused by accident on your premises or because of your operations regardless of fault. Payments not to exceed applicable limit of insurance.

Non-Owned Watercraft (under 26 feet in length): Extends coverage to cover boats used by but not owned by the named insured, nor used to carry persons for a charge.

Occurrence Form: This form provides coverage for claims arising out of an accident which results in bodily injury or property damage neither expected nor intended. The form covers such claims that occur during the policy period regardless of when the claim is made against you.

Personal Injury:

A. False arrest, detention or imprisonment.
B. Malicious prosecution.

C. Wrongful entry into or eviction of a person from a room, dwelling or premises that the person occupies.
D. Oral or written publication of material that slanders or libels a person or organization or disparages a person's or organization's goods, products or services.
E. Oral or written publication of material that violates a person's right of privacy.

Products and Completed Operations: Products and Completed Operations includes all bodily injury and property damage occurring away from premises you own or rent and arising out of 'your product' or 'your work' except products that are still in your possession and work that has not yet been completed or abandoned.

COMMERCIAL AUTO

Automobile: This policy can provide a combination of liability protection and physical damage coverage for loss due to damage to vehicles owned, maintained, or used by you. Additional coverages such as medical payments and uninsured motorist protection can be purchased to "customize" the policy to fit your business.

Automobile Liability: This coverage is used to protect against claims alleged for bodily injury and property damage arising from the ownership, maintenance or use of any covered auto.

Collision: This coverage is used to insure against loss or damage to a covered vehicle resulting from collision or upset.

Combined Single Limit: Combined single limit coverage specifies that regardless of the number of covered autos, insureds or claims occurring in any one accident, the most that you can recover is the limit of liability shown on the policy's declaration page. This includes damage associated with bodily injury, property damage and pollution costs or expenses.

Comprehensive: This coverage is used to insure against loss or damage to a covered vehicle resulting from loss other than collision or upset.

Drive Other Car: This endorsement is used to protect employees or other specified individuals when they borrow or rent cars for personal use, and do not have the protection of a Personal Auto policy.

Hired Auto Liability: This coverage is used to protect against claims arising out of the use of vehicles leased, hired, rented or borrowed by you, or your employees, while in the course of business.

Medical Payments: This coverage is used to pay for medical expenses incurred by a covered person injured while driving or riding in your automobile. It provides coverage, regardless of fault, for all reasonable medical costs incurred for up to one year from the date of the accident. It does not cover injury to employees.

Non-Owned Auto Liability: This coverage is used to provide liability protection for autos used in your business that are not owned, leased, hired, rented or borrowed. This includes autos of employees and subcontractors that are used on your behalf.

WORKERS' COMPENSATION

Workers' Compensation: State law requires that every employer provide Workers' Compensation insurance for their employees. This insurance provides coverage for accidents or disease arising from employment as prescribed by these state laws. Benefits may include lost wages, medical expenses, and permanent disfigurement/disability payments.

Monopolistic States/Stop Gap: This endorsement is used to provide Employers Liability coverage for operations that are conducted in monopolistic fund states. It is needed because Workers' Compensation policies written by monopolistic state funds do not provide Employers' Liability coverage.

Bodily Injury by Accident Limit: This is the maximum amount your insurer will pay under Coverage B, Employers' Liability, for all claims arising out of any one accident, regardless of the number of claims that may arise out of the accident.

Bodily Injury by Disease - Each Employee: This is the maximum amount your insurer will pay for damages due to bodily injury by disease to any one employee.

Bodily Injury by Disease - Policy Limit: This is the maximum amount your insurer will pay, in aggregate, for employee bodily injury by disease claims during the policy period regardless of the number of employees who make such claims

EXCESS/UMBRELLA LIABILITY

Excess Liability: Provides protection against catastrophic liability claims. Coverage is excess over your primary liability policies and is subject to policy conditions and exclusions.

CRIME

Employee Dishonesty: Indemnifies for loss due to embezzlement or wrongful abstraction of money, securities or other property by employees.

Inside Coverage: Provides coverage for loss of money and securities caused by theft, disappearance, or destruction. Coverage also applies to any banking premises.

Outside Coverage: Provides coverage for loss of money and securities in the care and custody of a messenger caused by theft, disappearance, or destruction.

Fiduciary Liability: Covers acts or omissions of individuals who have discretionary responsibility involving a designed pension or profit sharing plan or newly created plan.

Forgery: Covers loss resulting from forgery or alteration of any checks, drafts, promissory notes, or similar promises.

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		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget	Adjustment for water paid by general	Budgeted Expenditures
General:									
	Street Lighting	38,786.56	40,455.01	41,126.04	52,479.43	52,806.72	6,000.00	50,300.00	
	Engineer / Professional services	66,282.37	117,013.25	50,830.51	48,858.13	44,560.48	70,000.00		
	Legal	79,028.44	80,494.70	84,347.06	61,956.57	51,724.84	75,000.00		
	Accounting and auditing	18,893.80	19,313.30	18,194.09	20,129.17	20,419.16	22,000.00		
	Insurance	26,597.00	0.00	17,186.00	40,299.00	100.00	35,000.00		
	Road Maintenance and errosion repair	155,370.56	15,735.00	549,821.01	46,529.25	341,321.50	425,000.00		
	Snow Plowing	12,780.00	40,650.00	31,125.00	45,385.00	24,217.50	65,000.00		
	Mowing, grounds maintenance	18,744.50	17,293.17	31,080.47	30,015.00	20,850.00	30,000.00		
	Water Maintenance	0.00	45,024.09	35,235.00	0.00	0.00	0.00		
	Parking lot & move mail boxes	0.00	112,430.00	9,750.00	0.00	0.00	0.00		
	Election costs	0.00	3,666.02	0.00	3,320.94	0.00	4,000.00		
	Other (includes website)	1,252.82	1,996.08	1,259.40	1,474.40	1,976.27	3,000.00		
	Variance / Cushion (real property in 202	0.00	0.00	12,478.99	0.00	0.00	50,000.00		
		417,736.05	494,070.62	882,433.57	350,446.89	557,976.47	785,000.00	50,300.00	835,300.00
Water:									
	Operator contract (inc. tax)	60,820.00	65,994.00	122,304.00	137,830.00	143,000.00	150,200.00		
	Billing contract (inc. Tax)	26,325.39	27,076.08	27,592.00	27,760.00	28,060.00	28,800.00		
	Billing Supplies amd postage	0.00	109.25	148.46	0.00	0.00	3,000.00		
	Legal	12,823.48	14,154.00	24,336.00	23,853.29	14,651.14	28,000.00		
	Maintenance	138,895.64	98,457.32	164,332.56	238,758.60	156,597.83	130,000.00		
	Engineer services	1,397.00	6,170.75	3,652.50	12,907.50	405.00	15,000.00		
	Sludge - Hauling	16,530.00	37,538.23	20,122.15	8,770.50	5,687.47	24,000.00		
	Electricity			0.00	0.00	0.00	50,300.00	(50,300.00)	
	Water testing	3,202.58	5,679.41	645.38	0.00	3,868.19	6,000.00		
	Phone and internet	770.85	1,079.01	1,919.32	1,795.42	1,695.95	2,000.00		
	Software		3,311.00	1,428.86	8,849.90	12,641.17	9,000.00		
	Trash Service			353.31	154,499.40	154,499.40	157,000.00		
	One Call Locate Services	0.00	0.00	0.00	0.00	0.00	1,000.00		
	Crossing maintenance	626.68	689.34	758.28	834.10	917.52	1,000.00		
	Other	5,603.53	1,942.87	705.58	892.15	2,569.21	5,000.00		
	Sales Tax	15,969.42	7,255.39	8,856.99	13,688.97	14,360.37	14,400.00		
		282,964.57	269,456.65	377,155.39	630,439.83	538,953.25 ✓	624,700.00	(50,300.00)	574,400.00

Budget Assumptions

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual		2025-2026 Actual		2026-2027 Budget	Adjustment for water paid by general	Budgeted Expenditures
Bond/Construction:											
	Interest on registered warrants	0.00	0.00	0.00	0.00		0.00		0.00		
	Fiscal agent fee on warrants	0.00	0.00	0.00	0.00		0.00		100.00		
	Bond issuance costs (inc. fiscal agent fees)	0.00	0.00	0.00	0.00		0.00		0.00		
	Paying agent fees on bonds	1,375.00	0.00	1,625.00	550.00		550.00		1,000.00		
	Other	632.10	0.00	0.00	30.45		0.00		1,000.00		
	Treasurer Fee on Taxes etc.	9,049.10	8,805.68	0.00	8,840.61						
	Treasurer Fee on specials	0.00	0.00	0.00	0.00		0.00		0.00		
	Total operating	11,056.20	8,805.68	1,625.00	9,421.06		550.00		2,100.00		
	Street Reconstruction and errosion								0.00		
	Water enhancements	588,088.98	1,575,018.20	652,915.53	47,371.80		0.00		0.00		
	Errosion \ cushion								0.00		
	Total capital	588,088.98	1,575,018.20	652,915.53	47,371.80		0.00		0.00		
Water Fee Income											
	Base (includes tower rent prior to 2017)	250,432.29	266,291.36	376,357.98	439,798.33		405,964.87		416,100.00		
	Hookups	9,000.00	10,000.00	11,000.00	3,000.00	9106.03	2,000.00		2,000.00		
	Surcharge	103,496.52	104,890.64	106,755.74	138,904.00	9106.03	142,477.30		142,900.00		
		362,928.81	381,182.00	494,113.72	581,702.33		550,442.17		561,000.00		
	Trash Billings				142,473.60		156,151.80		157,000.00		
	Tower Rent				3,000.00		6,000.00				
	SRF reimbursement	25,250.00									
	Isssuance of warrants	-	-	-	82.17		-		-	*N/A - Cash basis*	
		388,178.81	381,182.00	494,113.72	727,258.10		712,593.97		718,000.00	tr	
Bond fund Local receipts											
	Issuance of warrants / SRF reimbursemei	493,792.00	1,237,651.00	808,307.00	0.00		0.00		0.00		
	Specials and interest	0.00	0.00	0.00	0.00		0.00		0.00		
	Issuance of Bonds and notes	0.00	0.00	0.00	0.00		0.00		0.00		
	Investment interest and other	1,176.78	29,590.48	24,605.31	11,436.12		9,886.44		1,000.00		
		494,968.78	1,267,241.48	832,912.31	11,436.12		9,886.44	✓	1,000.00	tr	
General fund local receipts											
	Isssuance of warrants	0.00	0.00	0.00	4,630.60		0.00		0.00	*N/A - Cash basis*	
	Sale of Lots / Insurance proceeds / FEM/	181,155.25	0.00	0.00	0.00		11,590.00				
	Tower Rent	0.00	6,000.00	6,000.00	3,000.00		0.00		6,000.00		
	Other (includes Interest)	64.18	1,717.72	3,798.68	6,930.80		5,624.24		1,000.00		
		181,219.43	7,717.72	9,798.68	14,561.40		17,214.24	✓	7,000.00	tr	

Debt Service Other

General - Warrants outstanding at 6/30
Bond - Warrants O/S at 6/30 (None)
Service Fee - Warrants outstanding at 6/30

Bond Payments		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual		2026-2027 Budget	Adjustment for water paid by general	Budgeted Expenditures
1-Dec	Interest	82,157.50	79,257.50	76,233.75	73,031.25	69,621.25		65,998.75 ✓		
1-Dec	Principal	290,000.00	295,000.00	305,000.00	310,000.00	315,000.00		320,000.00 ✓		
1-Jun	Interest	79,257.50	76,233.75	73,031.25	69,621.25	65,998.75		62,158.75 ✓		
		451,415.00	450,491.25	454,265.00	452,652.50	450,620.00		448,157.50		
SRF - Old	December	39,749.50	39,388.69	39,022.46	38,650.71	9,197.56		0.00		
	June	39,569.77	39,206.26	38,837.28	38,462.74	0.00		0.00		
SRF - New	December				64,296.20	70,575.42		70,576.31		
	June				64,315.80	70,579.83		70,572.80		
Total Bond Pmts		530,734.27	✓529,086.20	✓532,124.74	✓658,377.95	✓600,972.81	0511	589,306.61		
							say	589,400.00 tr		

Transfer from Water fund to Bond:			
SRF payments			141,149.11
Prior year missed SRF transfers		9106.06 ✓	205,725.45
			346,874.56 tr
Transfer from Water fund to General:			
Budget Year OPPD Bill Transfer estimate			50,300.00
PY OPPD Bill Transfer not made		9106.06 ✓	36,340.06
			86,640.06 tr

Debt Outstanding		Principal	Interest
2020 Bonds	✓	4,530,000.00	878,471.25
New SRF	✓	2,533,833.77	2,344.47
BF Warran	4001	0.00	0.00
		7,063,833.77 tr	878,471.25

Total Transfer Out Water Fund		433,514.62 tr
Say		425,000.00

Limited due to re

Warrants o/s	PY	PY	PY	PY	PY	4001	
General	5,167.94	5,167.94	5,167.94	9,583.54	5,167.94 tr		5,167.94
Bond	0.00	0.00	0.00	0.00	0.00 tr		0.00
Service Fee	0.00	0.00	0.00	82.17	0.00 tr		0.00

Service Fee cash Balance		
6/30/2017		20,006.57
6/30/2018		31,013.09
6/30/2019		24,434.56
6/30/2020		26,821.77
6/30/2021		31,628.00
6/30/2022		28,378.43
6/30/2023		35,592.91
6/30/2024		37,238.84
6/30/2025	PY	1,736.45
6/30/2026	1002	608.27

Category	Comment
General:	
Street Lighting	2025-26 non water was approx. $4,900. Bumped up for potential fee increase
Engineer / Professional services	Depends on projects. Slightly above 5 year aveage
Legal	Slightly above 5 year aveage
Accounting and auditing	Based on current year plus increase
Insurance	Budgeting for 2 years to be paid based on lower quote received.
Road Maintenance and errosion repair	Front entrance at $300,000, Curbs on Bucc Blvd hill, 30-40K, 12k for potholls and remainder for emergancy
Snow Plowing	Increase as 24-25 was a light year.
Mowing, grounds maintenance	Based on past three years plus slight increase
Water Maintenance	No anticipated general water projects
Parking lot & move mail boxes	Postponing park project until after Plattsmouth Water Project
Election costs	Every other year
Other (includes website)	
Variance / Cushion	
Water:	
Operator contract (inc. tax)	CPI increase estimate of 5%
Billing contract (inc. Tax)	2400*12
Billing Supplies amd postage	Anticipated mailings required
Legal	5 year average plus additional for contract issues
Maintenance	Tower maintenance (45,000) and other maintenance based on 5 yr average less "office"
Engineer services	Water needs analysis, Water tower overflow plan
Sludge - Hauling	2023 had extra costs due to construction. Not sure why 2024-2026 so low. With new train expect 1.5 times historical
Electricity	2026-27 fees based on average of $3,995 monthly plus 5%
Water testing	Estimate from PeopleService
Phone and internet	Slight ncrease over last three years average
Software	Incudes Cyber Security fees
Trash Service	$22.95 times 570 homes times 12 months, Rounded
One Call Locate Services	
Crossing maintenance	
Other	
Sales Tax	Only Sewer is subject to sales tax. Sewer estimated at 30% of total based on hisotrical average.
Bond/Construction:	
Interest on registered warrants	
Fiscal agent fee on warrants	Not currently paying but left to be conservative
Bond issuance costs (inc. fiscal agent fees)	
Paying agent fees on bonds	One year
Water Fee Income	
Base (includes tower rent prior to 2017)	2.5% growth
Hookups	SWAG
Surcharge	567 houses X 21
Trash Billings	Same as expense

SID 5
Preliminary Budget Sources / Uses

	General	Service Fee
Cash in	490,592	272,974
Tax collections / Water Billings	536,000	738,000
Other Revenue	6,850	0
Warrants issued	(835,300)	(574,400)
PY Warrants o/s	(5,168)	0
Debt repayment		(141,149)
PY Debt transfers		(205,724)
CY OPPD Transfer	50,300	(50,300)
PY OPPD Transfer	41,000	(41,000)
Ending Cash	284,274	(1,599)

Tax collections are limited by the lid calculation.
Above is approximately the maximum we can collect.

Lengemann & Associates, P.C.
Certified Public Accountants
www.lengemanncpa.com

July 1, 2026

Board of Trustees
Sanitary and Improvement District
No. 5 of Cass County, Nebraska

Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide Sanitary and Improvement District No. 5 of Cass County, Nebraska (the District) for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI, excluding MD&A as the board chose not to have MD&A accompany the financial statements, in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
2) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Debt Service Fund
3) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Proprietary Fund

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1) Bonds Payable Schedule
2) Schedule of Information Required by Section 31-740, Reissue Revised Statutes of Nebraska

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Schedule of Board of Trustees and Surety Related Bonds

1410 E Gold Coast Road, Suite 600
Papillion, Nebraska 68046

Phone: (402) 592-1236
Fax: (402) 592-1424
E-Mail: thefirm@lengemanncpa.com

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

Management override of controls

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general ledger and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will prepare the financial statements and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you and the County Treasurer's office. This will include maintaining all capital asset schedules. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Lengemann & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Nebraska Auditor of Public Accounts or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Lengemann & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Nebraska Auditor of Public Accounts. If we are aware that Nebraska Auditor of Public Accounts or the U.S. Government Accountability Office is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Randy Hood is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in approximately late September and to issue our reports no later than December 15, 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $7,700. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered after the completion of the audit report.

Reporting

We will issue a written report upon completion of our audit of Sanitary and Improvement District No. 5 of Cass County, Nebraska's financial statements. Our report will be addressed to the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,
LENGEMANN & ASSOCIATES, P.C.

Randy Hood

Randy Hood

RESPONSE:

This letter correctly sets forth the understanding of Sanitary and Improvement District No. 5 of Cass County, Nebraska.

By: _____

Title: _____

Date: _____

Outlook

RE: Preliminary valuation

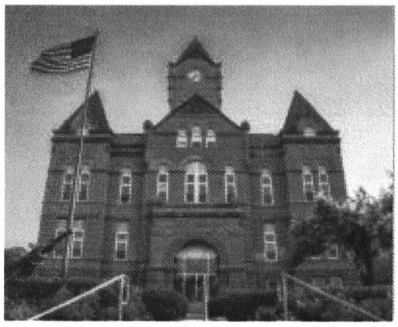
From Sasha Frye <sashaf@casscountyne.gov>
Date Tue 8/18/2026 7:47 AM
To Kurt Meisinger <kurt.meisinger@buccaneerbay-ne.org>

Good morning Kurt,

The preliminary value for SID #5 is $208,991,004. If you need anything else, just let me know.

Thanks,

Sasha Frye
Cass County Assessor
145 N 4th St
Plattsmouth, NE 68048
402-296-9310
sashaf@casscountyne.gov



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The contents of this email message and any attachments may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or agent thereof, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments. If you are not the intended recipient or agent thereof, you are hereby notified that any use, dissemination, copying, or storage of this message or its attachments is strictly prohibited. If this message contains personal or confidential information, forwarding this email is strictly prohibited.

From: Kurt Meisinger <kurt.meisinger@buccaneerbay-ne.org>
Sent: Monday, August 17, 2026 10:11 AM
To: Sasha Frye <sashaf@casscountyne.gov>
Subject: Preliminary valuation

You don't often get email from kurt.meisinger@buccaneerbay-ne.org. Learn why this is important
Sasha,

Lengemann & Associates, P.C.
Certified Public Accountants
www.lengemanncpa.com

July 1, 2026

Board of Trustees
Sanitary and Improvement District
No. 5 of Cass County, Nebraska

Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide Sanitary and Improvement District No. 5 of Cass County, Nebraska (the District) for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI, excluding MD&A as the board chose not to have MD&A accompany the financial statements, in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
2) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Debt Service Fund
3) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Proprietary Fund

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1) Bonds Payable Schedule
2) Schedule of Information Required by Section 31-740, Reissue Revised Statutes of Nebraska

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Schedule of Board of Trustees and Surety Related Bonds

1410 E Gold Coast Road, Suite 600
Papillion, Nebraska 68046

Phone: (402) 592-1236
Fax: (402) 592-1424
E-Mail: thefirm@lengemanncpa.com

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

Management override of controls

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general ledger and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will prepare the financial statements and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you and the County Treasurer's office. This will include maintaining all capital asset schedules. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Lengemann & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Nebraska Auditor of Public Accounts or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Lengemann & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Nebraska Auditor of Public Accounts. If we are aware that Nebraska Auditor of Public Accounts or the U.S. Government Accountability Office is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Randy Hood is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in approximately late September and to issue our reports no later than December 15, 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $7,700. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered after the completion of the audit report.

Reporting

We will issue a written report upon completion of our audit of Sanitary and Improvement District No. 5 of Cass County, Nebraska's financial statements. Our report will be addressed to the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,
LENGEMANN & ASSOCIATES, P.C.

Randy Hood

Randy Hood

RESPONSE:

This letter correctly sets forth the understanding of Sanitary and Improvement District No. 5 of Cass County, Nebraska.

By: _____

Title: Chairman

Date: 8/28/2026

AUGUST 18, 2026 WARRANT LIST
AGENDA ITEM ___

GENERAL FUND WARRANTS

Amount	Warrant	Service Provider	Purpose
$ 3,276.00	18635	Ehrhart Griffin & Assoc	Inv. No. C1632 (miscellaneous engineering services)
$ 2,300.00	18636	Topple Tree Service	Inv. No. 26504 & 26508 (tree removal & sign installation)
$ 924.74	18637	Michael Todd Industrial	Inv. No. 224781 (signs & appliances)
$ 5,120.00	18638	Aspen Landscaping	Inv. Nos. 247 & 250 (mowing)
$ 5,309.85	18639	Roger K. Johnson	Inv. Nos. 995 & 1028 (attorney fees/costs)
$21,224.00	18640	Dodge Partners Insurance	Inv. No. 235868 (insurance)

or, depending on which proposal for insurance the Trustees select

$16,799.00	18640	Chastain Insurance Agency	Proposal (Columbia Mutual Insurance Company)
$ 626.38	18641	Frankel, LLC	Inv. Nos. 3881 (IT) & 157691 (finance & water billing reports)
$ 4,950.57	18642	OPPD	Inv. dated 7/10/26 (electric service 6/5/26 - 7/7/26)
$ 100.00	18643	Old Republic Surety Group	Bond No. RPO0549205

SERVICE FEE FUND WARRANTS

Amount	Warrant	Service Provider	Purpose
$12,874.95	18611	Gretna Sanitation	Inv. No.426850 (August trash serv)
$ 3,240.00	18612	Roger K. Johnson	Inv. No. 1029 (attorney fees/costs)
$14,362.00	18613	PeopleService, Inc.	Inv. No. 110861 ($11,988.00 Sept ops; $2,344.00 billing; $30.00 NSF fees)

$ 480.20	18614	Paxxo USA, Inc.	Inv. No. F26-192 (Longopac Cassette WWTP)
$ 2,020.16	18615	PowerTech	Inv. No. 92276003 (generator service agreement)
$ 89.33	18616	Windstream	Inv. dated 7/15/26 Acct. 090963225 (wastewater phone)
$ 225.31	18617	Core & Main	Inv. No. Z451233 (replace cable)
$ 553.88	18618	Hydro Optimization	Inv. No. 13688 (remote service)

Ehrhart Griffin & Associates
3552 Farnam Street
Omaha, NE 68131
Phone: (402) 551-0631 Fax: (402) 551-6540

INVOICE

Emailed

INVOICE NO: C1632
DATE INVOICED: 7/30/2026
JOB NO: EGA261121

SOLD TO:
JOHN BOLTON
BUCCANEER BAY - SID #5
19457 TREASURE ISLAND ROAD
PLATTSMOUTH, NE 68048

PAYMENT IS DUE ON RECEIPT Cust Inv ID: 1874
18% INTEREST WILL BE CHARGED TO ALL PAST DUE INVOICES

AMOUNT INVOICED: $3,276.00

REFERENCE	DESCRIPTION	AMOUNT

PROJECT : SID 5 BUCCANEER BAY - 2026 MISCELLANEOUS SERVICES
LOCATION : PLATTSMOUTH, NEBRASKA
PURPOSE :

NOTES: See attached breakdown of services

ENGINEERING FEE: $3,276.00

1988 - 2026
38
YEARS OF EXCELLENCE

XTimeProjMInv.rsl

THANK YOU FOR YOUR BUSINESS

Web Address: http://www.ehrhartgriffin.com
Invoiced By: Michael C. Holton, PE

AMOUNT INVOICED: $3,276.00

Ehrhart Griffin & Associates Detailed Work Summary

EGA Project : EGA261121
Report Da te : 7/30/2026

SID 5 BUCCANEER BAY - 2026 MISCELLANEOUS SERVICES
PLATTSMOUTH, NEBRASKA

ENGINEERING DEPARTMENT

Tyler N. Nekola — **Design Engineer, E.I.**

6/25/2026	7.50 HRS	@	142.00	ASPHALT REMOVAL/REPLACEMENT OBSERVATION
6/26/2026	4.50 HRS	@	142.00	ASPHALT PATCHING OBSERVATION
7/17/2026	2.00 HRS	@	142.00	Entrance Design and Spreadsheet Quantities
7/24/2026	4.00 HRS	@	142.00	Calls to Contractor for Pricing
	18.00 HRS	**@**	**142.00**	**= $2,556.00**

Michael C. Holton, PE — **Project Manager, P.E.**

6/24/2026	1.00 HRS	@	180.00	Coordination for Pothole Repair
6/25/2026	1.50 HRS	@	180.00	Pothole Repairs
7/2/2026	1.50 HRS	@	180.00	Revised Driveway Plans
	4.00 HRS	**@**	**180.00**	**= $720.00**

ENGINEERING DEPARTMENT Total: $3,276.00

From 6/24/2026 to 7/24/2026

Project Total: **$3,276.00**

Topple Tree Service & Snow Removal L.L.C.

125 N. Spruce Street
Po Box 248
Mead, NE 68041
(402) 889 - 2280

Invoice: 26504

8/4/2026

Bill To
BUCK BAY / SID

For

TREE SERVICE
+
Sign Service

Item Description	Amount
Tree Service (2 trees removed on SID property)	$400.00
7 signs + 5 posts installed	$1,500.00

Want to pay by card? Visit our website at www.toppleservices.com and click "Payment portal" or you can pay with your card on VENMO by using the QR code below

venmo

Subtotal	$1,900.00
Tax Rate	0.00%
Other Costs	$0.00
Total Cost	$1,900.00

Make all checks payable to: Topple Tree Service
If you have any questions concerning this invoice please contact us.

Topple Tree Service & Snow Removal L.L.C.
Attention: Steve Greise
125 N. Spruce Street, PO BOX 248
Mead, NE 68041
(402) 889 - 2280
service@toppleservices.com

Topple Tree Service & Snow Removal L.L.C.

125 N. Spruce Street
Po Box 248
Mead, NE 68041
(402) 889 - 2280

Invoice: 26508

8/17/2026

Bill To

Buck Bay/ SID

For

TREE SERVICE

Item Description	Amount
Full tree removal (storm damaged) (entrance main) + disposal	$400.00

Want to pay by card? Visit our website at www.toppleservices.com and click "Payment portal" or you can pay with your card on VENMO by using the QR code below

venmo

Subtotal	$400.00
Tax Rate	0.00%
Other Costs	$0.00
Total Cost	$400.00

Make all checks payable to: Topple Tree Service
If you have any questions concerning this invoice please contact us.

Topple Tree Service & Snow Removal L.L.C.
Attention: Steve Greise
125 N. Spruce Street, PO BOX 248
Mead, NE 68041
(402) 889 - 2280
service@toppleservices.com

MICHAEL TODD INDUSTRIAL SUPPLY

Invoice **224781**

Date	7/29/2026
Due Date	8/28/2026
Payment Terms	**NET 30**

BILL TO:
BUCCANEER BAY, NE (25996)
4724 DAVENPORT #3
ATTN: ROGER K JOHNSON
OMAHA, NE 68132

SHIP TO:
BUCCANEER BAY, NE (25996)
CUSTOMER PICK UP

OMAHA, NE

PO Number: **Salesperson:** M FAHRER Sales order #: 130725 7/22/2026

PART NO.	DESCRIPTION	QUANTITY	PRICE	UNIT	AMOUNT
W14-2HA22	30X30' BLK/YEL HA/AL NO OUTLET	7.00	94.7000	EA	662.90
CP10-2	10FT 2-LB/FT GREEN U-CHANNEL POST	8.00	30.6600	ea	245.28
CAD	5/16"X2-1/2" PLATED SLOT HEAD BOLT WITH HEX NUT, LOCK & FLAT WASHER	18.00	0.9200	ea	16.56

Subtotal:	924.74
Discount:	0.00
Shipping:	0.00
Sales Tax, 0.0000%:	0.00
Net Total :	924.74
Payments/Credits	0.00
Balance Due USD:	**924.74**

Tracking No.(s):

A late fee of 1.5% per month may be added to all past due invoices.
All returns MUST be made within 30 days of order receipt.
Returned items may be subject to a 25% restocking fee.

2604 Kelly Dr.
Bellevue, NE. 68123
PH# 402-617-7275
aspenrandy@yahoo.com

Aspen Landscaping

Invoice

DATE	INVOICE #
7/19/2026	247

BILL TO	SHIP TO
Cass County SID #5 19457 Treasure Island Rd Plattsmouth, NE 68048	

P.O. NUMBER

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Turf Mowing	Turf mowing 6/6, 6/13, 6/20, 6/27	4	640.00	2,560.00

Thank you for your business!

Subtotal	2,560.00
0% Tax	
Total	2,560.00
Balance Due	2,560.00

2604 Kelly Dr.
Bellevue, NE. 68123
PH# 402-617-7275
aspenrandy@yahoo.com

Aspen Landscaping

Invoice

DATE	INVOICE #
8/9/2026	250

BILL TO	SHIP TO
Cass County SID #5 19457 Treasure Island Rd Plattsmouth, NE 68048	

P.O. NUMBER

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Turf Mowing	Turf mowing 7/5, 7/12, 7/19, 7/26	4	640.00	2,560.00

Thank you for your business!

Subtotal	2,560.00
0% Tax	
Total	2,560.00
Balance Due	2,560.00

Roger K. Johnson

4724 Davenport #3
Omaha, NE 68132

Invoice to:

Sanitary & Improvement District No. 5
19457 Treasure Island Road
Plattsmouth, NE 68048

Payable To:
4724 Davenport #3
Omaha, NE 68132

INVOICE

Invoice # 995
Date: 07/02/2026
Due On: 08/01/2026

Invoice Number		Total
995		$5,357.23
	Subtotal	$5,357.23
	Tax	$0.00
	Amount Due	**$100.00**

Roger K. Johnson

4724 Davenport #3
Omaha, NE 68132

Invoice to:

Sanitary & Improvement District No. 5
19457 Treasure Island Road
Plattsmouth, NE 68048

Payable To:
4724 Davenport #3
Omaha, NE 68132

INVOICE

Invoice # 1028
Date: 08/08/2026
Due On: 09/07/2026

Invoice Number		Total
1028		$5,209.85
	Subtotal	$5,209.85
	Tax	$0.00
	Amount Due	**$5,209.85**

DODGE | PARTNERS
INSURANCE

The name you know. The team you trust.

INVOICE

Customer	SID #5 of Cass County
Acct #	12394
Date	07/21/2026
Customer Service	NP Dodge Ins. Inc Kris Grube
Page	1 of 1

Payment Information	
Invoice Summary	$ 21,224.00
Payment Amount	
Payment for:	Invoice#235868
PEP3135547-30	

SID #5 of Cass County
19457 Treasure Island Rd
Plattsmouth, NE 68048

Thank You

Please detach and return with payment

Customer: SID #5 of Cass County

Invoice	Effective	Transaction	Description	Amount
235868	07/01/2026	Renew policy	Policy #PEP3135547-30 07/01/2026-07/01/2027 Continental Western Insurance Company	
			Business Auto - Renew policy	500.00
			General Liability - Renew policy	4,471.00
			Umbrella - Renew policy	1,035.00
			Commercial Property - Renew policy	15,218.00
			Due Date: 7/31/2026	

Total
$ 21,224.00

Thank You

You can now pay ONLINE! To make a payment online, please go to https://dodgepartners.epaypolicy.com/

DUE UPON RECEIPT

Dodge Partners Insurance, LLC
13321 California Street Suite 305
Omaha, NE 68154
(402)938-5008
insurance@dodgepartners.com

Date
07/21/2026

FRANKEL
TECHNOLOGY SERVICES

Frankel Technology Services
11404 W DODGE RD STE 630
OMAHA, Nebraska 68154-2576
United States
402-963-4340

Date
07/31/2026

Bill To
SID 5 - Buccaneer Bay 19457 Treasure Island Road Plattsmouth, NE 68048

Invoice Number: FTS_3881
Invoice Date Range: 07/01/2026 to 07/31/2026
Payment Terms: Due upon receipt

Item Description	Quantity	Rate/Cost	Billable Amount
Flywheel Hosting - Wordpress Hosting [08/01/2026 - 08/31/2026]	1.00	25.00	25.00

Thank you for choosing Frankel Technology Services.
Invoices can be paid online via credit card or ECHECK at www.frankel.cpa.
Please make checks payable to Frankel, LLC.
Invoices not paid within thirty days of invoice date are past due and subject to a finance charge of 1.25% per month (15% per year).

Total Billable Amount	$25.00
Total Taxes	$1.38
Grand Total	**$26.38**

Taxable (5.5%) $1.38

FRANKEL

Invoice No.: 157691
Date: Friday, July 31, 2026
Client No.: 30758.0

David Martin or Roger Johnson, Attorney
SID 5 - Buccaneer Bay
19457 Treasure Island Road
Plattsmouth, NE 68048

Amount enclosed $_____

Please return top portion with remittance.

For Professional Services Rendered as Follows:

Finance committee reports for the monthly board meeting including water billing information.	$ 600.00
Total Current Fees	$ 600.00
Balance Forward	0.00
Balance Due	$ 600.00

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
600.00	0.00	0.00	0.00	0.00	600.00

Invoices can be paid online via credit card or ECHECK at www.frankel.cpa
Invoices not paid within thirty days of invoice date are past due and subject to a finance charge of 1.25% per month (15% per year).

OPPD
Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

For Customer Service call (402) 536-4131.
See back for toll-free number.

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

Service Address	Rate	Billing Period		Usage			
		From	To	Kilowatt-hours used		Billing Demand/kW	Current Amount
0 T13R13S33E4, SEWER 1 PLATTSMOUTH NE	General Service Demand	06-05-26	07-07-26	13807	kWh	30.00	$1,388.88
0 T13R13S33S4 PLATTSMOUTH NE	General Service Non-Demand	06-05-26	07-07-26	0	kWh		$34.82
12 BUC BAY B23 PLATTSMOUTH NE	General Service Non-Demand	06-05-26	07-07-26	79	kWh		$44.51
12 BUC BAY B26 PLATTSMOUTH NE	POL	N/A	N/A				$35.14
16 BUC BAY B3, SEWER PLATTSMOUTH NE	General Service Non-Demand	06-05-26	07-07-26	39	kWh		$39.60
19457 TREASURE ISLAND RD, PUMP PLATTSMOUTH NE	General Service Demand	06-05-26	07-07-26	16512	kWh	94.00	$2,185.44
19815 STERLING CT, SID 5 PLATTSMOUTH NE	General Service Non-Demand	06-05-26	07-07-26	75	kWh		$44.03
1 BUC BAY, STLT PLATTSMOUTH NE	Street Light Method 61	N/A	N/A				$434.00
27 BUC BAY B17 PLATTSMOUTH NE	General Service Non-Demand	06-05-26	07-07-26	67	kWh		$43.04
28 BUC BAY B15, LEFT PLATTSMOUTH NE	General Service Non-Demand	06-05-26	07-07-26	369	kWh		$80.12
3490 BUCCANEER BLVD PLATTSMOUTH NE	General Service Non-Demand	06-05-26	07-07-26	4232	kWh		$554.38
5050 BUCCANEER BLVD PLATTSMOUTH NE	General Service Non-Demand	06-05-26	07-07-26	259	kWh		$66.61

Total Charges	$4,950.57
Previous Balance	4,891.44
Payments Received: 06/29/26	4,891.44CR
Total Amount Due	$4,950.57

Late Payment Charge of $ 198.01 applies after due date.

1

Please return this portion with payment

Technology upgrades coming. Electricity 101. Copper theft not worth it. Summer safety tips. See July Outlets

Statement Date: July 10, 2026

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Late Payment Charge of $198.01 applies after due date.

Amount Paid ☐☐,☐☐☐.☐☐

Energy Assistance: Monthly $1 ☐ **$2** ☐ **$5** ☐ **Other $**_____

One-Time Contribution $_____

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 298-8850

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

SID 5 CASS
%JANET MCCARTNEY
19457 TREASURE ISLAND RD
PLATTSMOUTH, NE 68048-7120

0000002
UPGR

PO BOX 6051
OMAHA NE 68106-0051

745388

OPPD
Omaha Public Power District

01672300005020000049505700000514858202607306

BILL STATEMENT EXPLANATIONS

SERVICE REGULATIONS AND RATES	By accepting electric service from OPPD, the customer agrees to comply with OPPD's service regulations, including payment of the bill by the Due Date. Failure to do this can result in the issuance of a notice to disconnect or the actual disconnection of the electric service. The service regulations, rate schedules and information about bill calculations can be reviewed by accessing oppd.com or contacting Customer Service.
SEASONAL RATES	Energy charges are based on either the OPPD summer rate, which is in effect from June 1 through September 30, or the winter rate, which is in effect from October 1 through May 31. For a billing period that overlaps both seasons, the energy usage will be prorated to each seasonal period when calculating the bill.
METER READING DATES	OPPD meters are assigned to one of 20 billing periods based on geographic location and are read on or about the same date each month. The date can vary due to weekends, holidays, weather, etc. If the meter is not read, the use will be estimated.
MONTHLY SERVICE CHARGE	This is a fixed amount for customers to have electric service that is billed each month, no matter how much energy is used. The amount covers items like customer service, metering, and the infrastructure that connects a customer to the electric grid.
ENERGY USE	This is represented by kilowatt-hour (kWh), which is a measurement equal to the use of 1,000 watt-hours of energy in one hour. For example, lighting a 100-watt bulb for ten hours results in the use/purchase of 1,000 watt-hours or one kilowatt-hour of electricity (100 watts x 10 hours = 1,000 watt-hours or 1 kWh).
FUEL & PURCHASED POWER ADJUSTMENT (FPPA)	The FPPA recovers fuel and purchased power costs above or below the Fuel and Purchased Power Base Rate (defined in Rate Schedule 461). OPPD will calculate the FPPA prior to the start of each year and apply this charge to the number of kilowatt-hours used each month.
MINIMUM MONTHLY BILL	This is a minimum charge established for all rate schedules to recover fixed costs associated with having electric service available to the customer.
ELECTRIC USE PROFILE	This information is specific to your energy use at the present address for the current billing period and, if applicable, your energy use for the same billing period a year ago at this address. The graph provides a comparison of your daily average kilowatt-hour use during the billing periods for the last two years, if available. Also shown is the average daily cost for the energy you used during the current billing period.
LEVEL PAYMENT PLAN	This plan evens out the seasonal differences in electric service bills and is available to both residential and qualified commercial customers, allowing you to pay the same amount each month. Log in to your MyOPPD account to enroll.
CURRENT ACCOUNT STATUS	This is the amount you owe OPPD if you are no longer on the Level Payment Plan.
ENERGY ASSISTANCE FUND	Established by OPPD in 1988, this fund provides emergency aid to disadvantaged customers experiencing financial difficulties and needing help with their energy bills. To donate, mark the appropriate box on your bill and add your contribution to your payment. You can also pledge any dollar amount to be automatically included in your bill each month. Access oppd.com or call Customer Service for more information.

This correspondence contains Omaha Public Power District's confidential and proprietary information and is for use only by the intended recipient.
If you are not the intended recipient you are notified that disclosing, distributing or taking any action in reliance on the contents of this information is strictly prohibited.

Name:

Mail Address:

Email Address:

Phone Number: (☐☐☐)☐☐☐-☐☐☐☐

CUSTOMER SERVICE: 402-536-4131 or 1-877-536-4131 (outside Omaha)

POWER OUTAGE: 1-800-554-OPPD (6773)

ADDRESS: PO BOX 6051 OMAHA, NE 68106-0051

WEBSITE: oppd.com

BILL PAYING OPTIONS

CHECKING/SAVINGS DEDUCTION	With your approval, your bank or credit union will automatically deduct your monthly OPPD electric service bill from your checking or savings account, saving you time and postage. To sign up, access MyOPPD.com or call Customer Service.
ONLINE	Go to MyOPPD.com to make a one-time payment or create a MyOPPD account. There you can pay using a checking/savings account, Visa, Mastercard, or Discover card, or enroll in Auto Pay to ensure your bill is paid on time each month.
BY MAIL	Enclose your check or money order, along with the remittance portion of the statement, in the return envelope.
BY PHONE	Pay by phone using your checking or savings account, or a bank card by calling Customer Service.
IN PERSON	Visit any MoneyGram location to make a payment. Visit oppd.com/PayBill to view MoneyGram locations. You will need your OPPD account number. Cash is accepted.

COLR601D 1249 5005 124 36 20260711 PG 1 OF 8
00000002 30011004.1 0-7 1-2

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

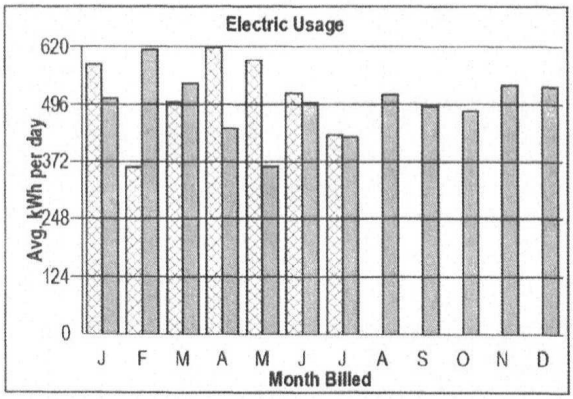
Billing Information for service address:0 T13R13S33E4, SEWER 1 PLATTSMOUTH NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Demand	**6-5-26**	**7-7-26**	**8091395**	**497343**	**511150 Actual**	**13807**	**1**	**kWh**	**13807**
Billing Demand								**KW**	**30.00**

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2026	32	13807	431	84	66
2025	33	14053	425	86	66

Your average daily electric cost was: $43.40



Actual Demands	29.98KW	0.00KVA	100.00%PF

Monthly Service Charge	19.86
Demand Revenue	258.60
kWh Usage	966.08
Fuel And Purchased Power Adjustment	71.93
Sales Tax	72.41
Total Charges	$1,388.88

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

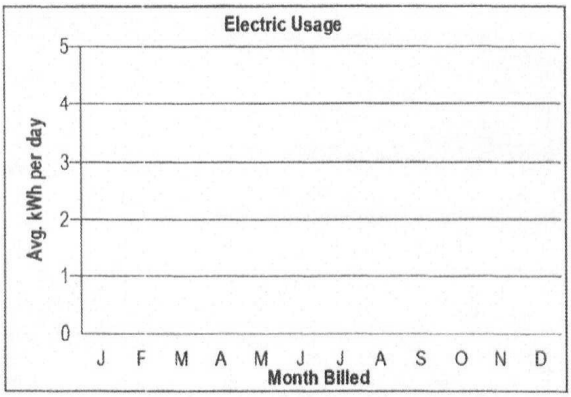
Billing Information for service address:0 T13R13S33S4 PLATTSMOUTH NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	**6-5-26**	**7-7-26**	**6913586**	**540**	**540 Actual**	**0**	**1**	**kWh**	**0**

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2026	32	0	0	84	66
2025	33	0	0	86	66

Your average daily electric cost was: **$1.09**



Monthly Service Charge	33.00
Fuel And Purchased Power Adjustment	0.00
Sales Tax	1.82
Total Charges	$34.82

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COLR601D 1249 5005 124 36 20260711 PG 2 OF 8

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

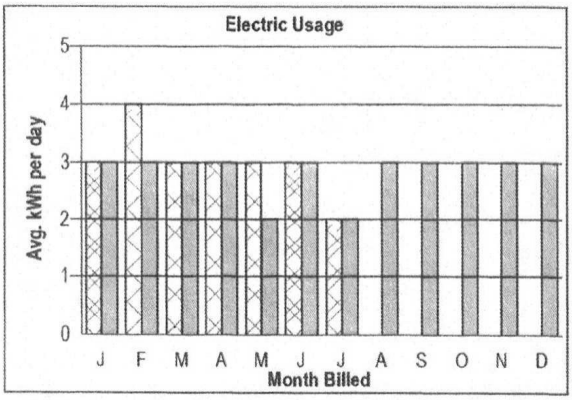
Billing Information for service address:12 BUC BAY B23 PLATTSMOUTH NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	**6-5-26**	**7-7-26**	**9572413**	**5121**	**5200 Actual**	**79**	**1**	**kWh**	**79**

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2026	32	79	2	84	66
2025	33	79	2	86	66

Your average daily electric cost was: $1.39



Monthly Service Charge	33.00
kWh Usage	8.78
Fuel And Purchased Power Adjustment	0.41
Sales Tax	2.32
Total Charges	$44.51

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

Billing Information for service address:12 BUC BAY B26 PLATTSMOUTH NE

Dusk to Dawn Lighting	16.33
Fuel And Purchased Power Adjustment	0.32
Sales Tax	0.92
Dusk to Dawn Lighting	16.33
Fuel And Purchased Power Adjustment	0.32
Sales Tax	0.92
Total Charges	$35.14

COLR801D 1249 5005 124 36 20260711 PG 3 OF 6 00000002 30011004.1 0-7 1-2

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

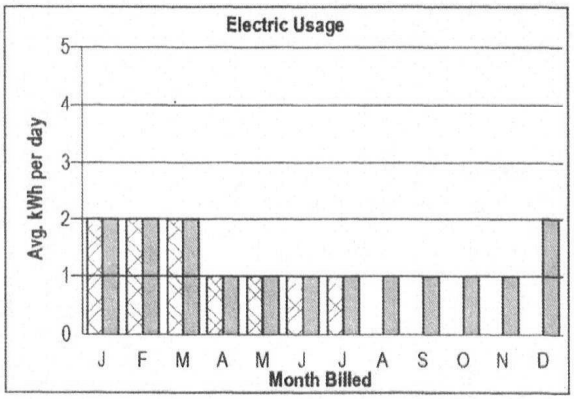
Billing Information for service address:16 BUC BAY B3, SEWER PLATTSMOUTH NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	**6-5-26**	**7-7-26**	**6913584**	**10287**	**10326 Actual**	**39**	**1**	**kWh**	**39**

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2026	32	39	1	84	66
2025	33	38	1	86	66

Your average daily electric cost was: $1.24



Monthly Service Charge	33.00
kWh Usage	4.34
Fuel And Purchased Power Adjustment	0.20
Sales Tax	2.06
Total Charges	$39.60

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

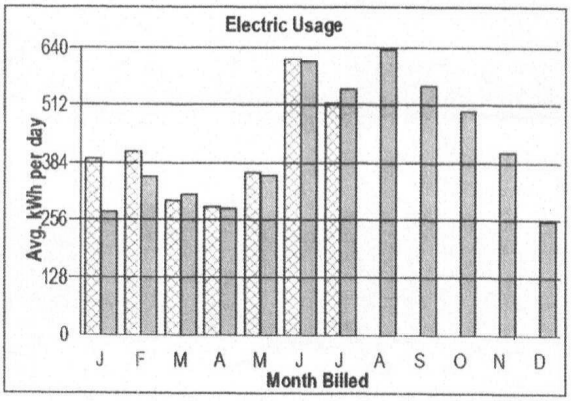
Billing Information for service address:19457 TREASURE ISLAND RD, PUMP PLATTSMOUTH NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Demand	**6-5-26**	**7-7-26**	**8267803**	**17979**	**18151 Actual**	**172**	**96**	**kWh**	**16512**
Billing Demand								**KW**	**94.00**

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2026	32	16512	516	84	66
2025	33	18048	546	86	66

Your average daily electric cost was: $68.30



Actual Demands	94.08KW	0.00KVA	100.00%PF

Monthly Service Charge	19.86
Demand Revenue	810.28
kWh Usage	1,155.34
Fuel And Purchased Power Adjustment	86.03
Sales Tax	113.93
Total Charges	$2,185.44

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COLR801D 1249 5005 124 36 20260711 PG 4 OF 8

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

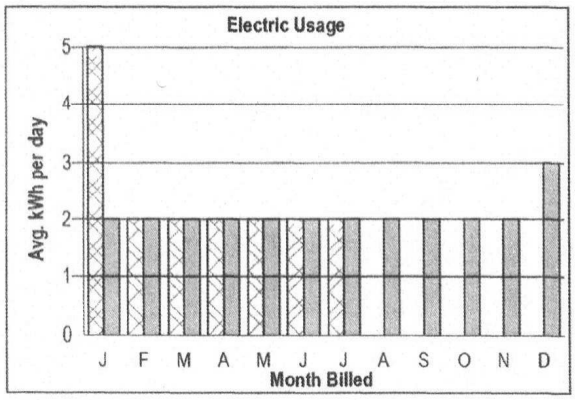
Billing Information for service address:19815 STERLING CT, SID 5 PLATTSMOUTH NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	**6-5-26**	**7-7-26**	**5188057**	**2350**	**2425 Actual**	**75**	**1**	**kWh**	**75**

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2026	32	75	2	84	66
2025	33	68	2	86	66

Your average daily electric cost was: $1.38



Monthly Service Charge	33.00
kWh Usage	8.34
Fuel And Purchased Power Adjustment	0.39
Sales Tax	2.30
Total Charges	$44.03

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

Billing Information for service address:1 BUC BAY, STLT PLATTSMOUTH NE

Billing Period From **06-09-2026** To **07-10-2026** @ 31 Days

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL61	$147.05	$0.80	$155.98

Rate	Summary Usage		
	Current Amount	Fuel and Purchased Power Adjustment	Subtotal Amount per Rate
SL66	$261.44	$2.09	$278.02

Sales Tax	8.13
Sales Tax	14.49
Total Charges	$434.00

COLR801D 1249 5005 124 36 20260711 PG 5 OF 8
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Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

Billing Information for service address:1 BUC BAY, STLT PLATTSMOUTH NE

Billing Period From **06-09-2026** To **07-10-2026** @ 31 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	61L112	1	$10.31	$10.31			
SL61	61L211	7	$16.06	$112.42			
SL61	61L212	2	$12.16	$24.32			
SL61					0.80	147.05	$155.98
SL66	66L111	1	$17.60	$17.60			
SL66	66L211	12	$20.32	$243.84			
SL66					2.09	261.44	$278.02

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

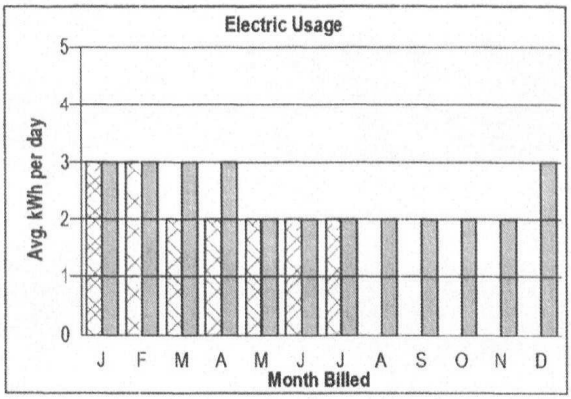
Billing Information for service address:27 BUC BAY B17 PLATTSMOUTH NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	**6-5-26**	**7-7-26**	**6913585**	**16459**	**16526 Actual**	**67**	**1**	**kWh**	**67**

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2026	32	67	2	84	66
2025	33	81	2	86	66

Your average daily electric cost was: $1.35



Monthly Service Charge	33.00
kWh Usage	7.45
Fuel And Purchased Power Adjustment	0.35
Sales Tax	2.24
Total Charges	$43.04

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COLR801D 1249 5005 124 36 20260711 PG 6 OF 8

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

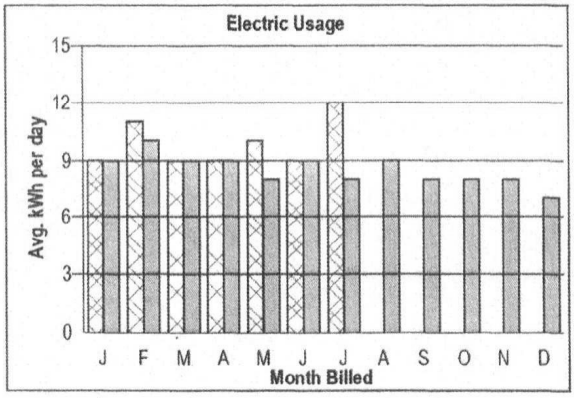
Billing Information for service address:28 BUC BAY B15, LEFT PLATTSMOUTH NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	**6-5-26**	**7-7-26**	**2227226**	**25208**	**25577 Actual**	**369**	**1**	**kWh**	**369**

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2026	32	369	11	84	66
2025	33	250	7	86	66

Your average daily electric cost was: $2.50



Monthly Service Charge	33.00
kWh Usage	41.02
Fuel And Purchased Power Adjustment	1.92
Sales Tax	4.18
Total Charges	$80.12

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

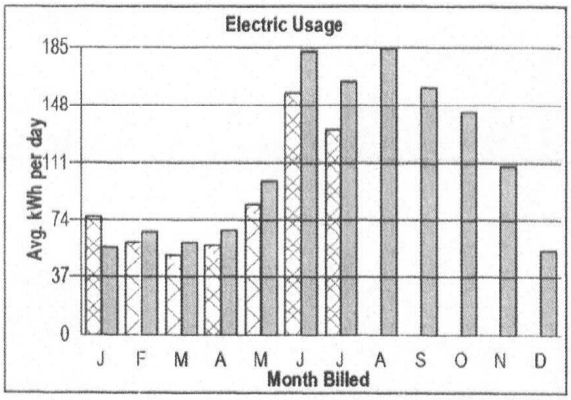
Billing Information for service address:3490 BUCCANEER BLVD PLATTSMOUTH NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	**6-5-26**	**7-7-26**	**7653940**	**613236**	**617468 Actual**	**4232**	**1**	**kWh**	**4232**

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2026	32	4232	132	84	66
2025	33	5386	163	86	66

Your average daily electric cost was: $17.32



Monthly Service Charge	33.00
kWh Usage	470.43
Fuel And Purchased Power Adjustment	22.05
Sales Tax	28.90
Total Charges	$554.38

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COLR801D 1249 5005 124 36 20260711 PG 7 OF 8

Omaha Public Power District

Account Number	Due Date	Total Amount Due
6723000050	Jul 30, 2026	$4,950.57

Customer Name: SID 5 CASS
Statement Date: July 10, 2026

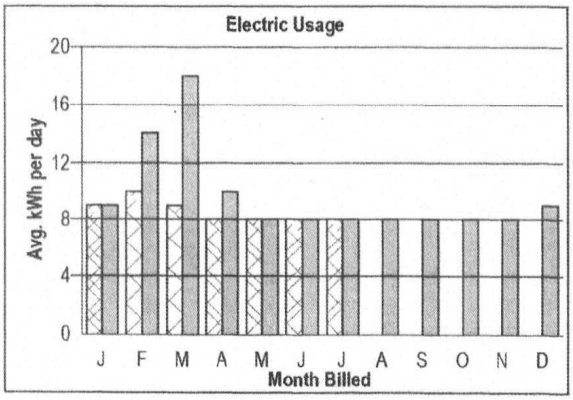
Billing Information for service address:5050 BUCCANEER BLVD PLATTSMOUTH NE

Rate	Billing Period		Meter Number	Meter Reading				Usage	
	From	To		Previous	Present	Difference	Multiplier		
General Service Non-Demand	6-5-26	7-7-26	6913544	55050	55309 Actual	259	1	kWh	259

Your Electric Usage Profile

Billing Period	Billing Days	kWh Use	Avg. kWh per day	Avg Temp	
				High	Low
2026	32	259	8	84	66
2025	33	250	7	86	66

Your average daily electric cost was: $2.08



Monthly Service Charge	33.00
kWh Usage	28.79
Fuel And Purchased Power Adjustment	1.35
Sales Tax	3.47
Total Charges	$66.61

OLD REPUBLIC SURETY GROUP

P O Box 1635
Milwaukee, WI 53201
Tel: 800-217-1792
Email: Underwriting@orsurety.com

BILLING NOTICE

PLEASE MAKE YOUR PAYMENT ONLINE VIA OUR WEBSITE BEFORE THE DUE DATE TO AVOID CANCELLATION

WWW.ORSURETY.COM

RPO0549205
SID #5 OF CASS COUNTY
DODGE PARTNERS INSURANCE, LLC
19457 TREASURE
ISLAND RD
PLATTSMOUTH, NE 68048

rjohnson@rkjohnsonlaw.com

Due Date: **9/30/2026**
Amount Due: **$100.00**

Bond Number:	RPO0549205
Bond Desc:	PO SCHEDULE BOND
Bond Amount:	20,000
Effective Date:	9/30/2026
Expiration Date:	9/30/2027
Obligee:	SID#5 OF CASS COUNTY 19457 TREASURE ISLAND RD PLATTSMOUTH, NE 68048

Producer:
DODGE PARTNERS INSURANCE, LLC.
13321 CALIFORNIA ST STE 305
OMAHA, NE 68154
402-938-5008

THIS BOND IS CONTINUOUS
PLEASE REMIT PAYMENT PROMPTLY
TO AVOID CANCELLATION. IF BOND
IS NO LONGER NEEDED, EMAIL US
AT UNDERWRITING@ORSURETY.COM

Please retain this portion for your records

Check payments must include this portion

OLD REPUBLIC SURETY GROUP

Payment Due Date	Bond Number	Amount Due	Bill Codes	Amount Enclosed
9/30/2026	RPO0549205	$100.00	6 D Y 1 HWO	$

PLEASE MAKE YOUR PAYMENT ONLINE:
OLD REPUBLIC SURETY COMPANY
WWW.ORSURETY.COM Use the Pay Online button

☐ Name/Address/Email change (Please print below)

SID #5 OF CASS COUNTY
C/O COUNTY CLERK
PO BOX 203
PLATTSMOUTH, NE 68048

OLD REPUBLIC SURETY GROUP
PO BOX 88120
MILWAUKEE, WI 53288-8120

RP0054920500010000 5

SURDDMV1

Gretna Sanitation Inc
PO Box 810
Gretna, NE 68028
+14023324710
www.gretnasanitation.com

INVOICE

BILL TO
Buccaneer Bay SID 5

INVOICE # 426850
DATE 06/16/2026
DUE DATE 07/01/2026
TERMS Net 15

DATE	ACCOUNT SUMMARY	AMOUNT
03/17/2026	Balance Forward	51,499.80
	Other payments and credits after 03/17/2026 through 06/15/2026	-12,874.95
06/16/2026	Other invoices from this date	0.00
	New charges (details below)	38,624.85
	Total Amount Due	77,249.70

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	SID 5 Buccaneer Bay Trash Service :: July 2026	561	22.95	12,874.95
	SID 5 Buccaneer Bay Trash Service :: August 2026	561	22.95	12,874.95
	SID 5 Buccaneer Bay Trash Service :: September 2026	561	22.95	12,874.95

If paying online, please be sure to update the payment to the desired amount prior to submitting your payment.
If paying by check please put invoice number on memo, no need to print and send back, save the paper. DO NOT STAPLE!
Please place carts out the night before and leave them out throughout your service day.

SUBTOTAL	38,624.85
TAX	0.00
TOTAL	38,624.85
TOTAL OF NEW CHARGES	38,624.85
BALANCE DUE	**$77,249.70**

Ways to pay

BANK

View and pay

Holiday Schedule: 1 day delay after observed holiday occurring during the week, including:
New Years Day, Memorial Day, July 4th, Labor Day, Thanksgiving, Christmas Day.

Roger K. Johnson

4724 Davenport #3
Omaha, NE 68132

Invoice to:

Sanitary & Improvement District No. 5
19457 Treasure Island Road
Plattsmouth, NE 68048

Payable To:
4724 Davenport #3
Omaha, NE 68132

INVOICE

Invoice # 1029
Date: 08/08/2026
Due On: 09/07/2026

Invoice Number		Total
1029		$3,240.00
	Subtotal	$3,240.00
	Tax	$0.00
	Amount Due	**$3,240.00**

PeopleService INC.
Water & Wastewater Professionals

INVOICE

Invoice No.	PS-INV110861
Account No.	30081
Invoice Date	August 15, 2026

BUCCANEER BAY/SID#5, CASS COUNTY
ROGER K JOHNSON
4724 DAVENPORT #3
OMAHA, NE 68132

Previous Balance	$0.00
Invoice Total	**$14,362.00**
Balance Due	$14,362.00

Recent payments may not be reflected in totals.
Questions? (402) 344-4800 ext 7013

Due on 1st of Month

Water/Wastewater Monthly Service - September	$11,988.00
Utility Billing	$2,344.00
1 NSF [redacted]	$30.00

Please tear here: _____

BUCCANEER BAY/SID#5, CASS COUNTY

Inv No. PS-INV110861

Balance Due $14,362.00

Amount Paid: _____

Please put Invoice number on your check and return payment stub with your remittance

Please mail payment (checks only) to:

PeopleService, Inc
ATTN: Account Receivable
209 S 19th ST STE 555
OMAHA NE 68102-1758

Paxxo (USA), Inc.
1924 Millard Farmer Rd.
Newnan, GA 30263-3129
+17705020055
deneen.mccormick@paxxo.com
www.paxxo.com

Invoice

BILL TO	SHIP TO
PeopleService -Plattsmouth WWTP 209 S 19th Street Suite 555 Omaha, NE 68102	Bacaneer Bay WWTP 19457 Treasure Island Rd. Plattsmouth, NE 68048

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
F26-192	07/07/2026	$480.20	08/06/2026	Net 30	

SHIP DATE	SHIP VIA	TRACKING NO.	P.O. NUMBER
07/08/2026	UPS Ground PPA	1Z84W44A0398674947	Aaron Phone Order

ACTIVITY	QTY	RATE	AMOUNT
Maxi Cassette:10220 Longopac Cassette Maxi Str Tra 90m #10220	3	138.50	415.50
Misc:Freight Shipping and Freight Charges	1	64.70	64.70

Your order is shipping complete! Thank you, Aaron.

Ways to pay

BANK

View and pay

SUBTOTAL	480.20
TAX	0.00
TOTAL	480.20
BALANCE DUE	**$480.20**

PowerTech
2614 Railroad Highway
Council Bluffs, Iowa 51503
(712) 256-8702

BILL TO
People Service
209 South 19th Street #555
Omaha, NE 68102 USA

INVOICE	INVOICE DATE
92276003	6/2/2026

JOB ADDRESS
People Service
209 South 19th Street #555
Omaha, NE 68102 USA

Customer PO
Payment Term Due Upon Receipt
Due Date 6/2/2026

NAME	TASK	DESCRIPTION	QTY	PRICE	TOTAL
Billing for Generator Service Agreement	GSA-B	Billing for Generator Service Agreement	1.00	$1,888.00	$1,888.00

SUB-TOTAL LABOR	$1,888.00
SUB-TOTAL MATERIALS	
SUB-TOTAL DISC & FEES	
SUB-TOTAL OTHER	$0.00
SUB-TOTAL	$1,888.00
TAX	$132.16
TOTAL DUE	$2,020.16
PAYMENT	$0.00
BALANCE DUE	$2,020.16

Account number	Telephone number	Invoice date
090963225	402-298-8850	July 15, 2026

Please call Kinetic Business by Windstream or visit our website.
For Sales/Billing/Account Changes: 1-833-241-0100
For Repair/Technical Support: 1-833-241-0100
Website: kineticbusiness.com

SANITARY & IMPROVEMENT
DISTRICT NO 5 OF CASS COUNTY
19457 TREASURE ISLAND ROAD
PLATTSMOUTH NE 68048-7120

gokinetic business

TAKE TOTAL CONTROL OF YOUR SERVICE WITH OUR ONLINE PORTAL

simple
Pay bills, update your info, and monitor your service — all in one place.

smart
Learn from guides, tutorials, and technical FAQs anytime.

fast
Submit and track support requests in real time.

mobile
Manage your account on the go.

MYBUSINESS.GOKINETIC.COM

Download on the App Store | GET IT ON Google Play



BRE

Windstream provides online billing at mybusiness.gokinetic.com

Account Summary

Previous Bill	$73.69
Payments/Adjustments thru 07/13	$114.26 CR
Amount Previously Due	$40.57 CR
Current Charges Due - 08/03/26	$89.33
Total Amount Due	**$48.76**

Pay My Bill

CUSTOMER PORTAL or ONLINE:
Easily view and pay your bill online, enroll in AutoPay or Paperless Billing and more. Go to mybusiness.gokinetic.com or download our mobile app by visiting Google Play or the App Store.
MAIL:
Send your check & payment slip to the below address
BY PHONE:
For automated payments or to speak with a representative, call us at 1-833-241-0100
CONVENIENCE FEE:
A convenience fee will be assessed on all card payments to cover the administrative costs of processing payments. No part of this fee goes to Windstream.

Detach and return this payment slip with your check payable to WINDSTREAM NEBRASKA INC.

kinetic business by windstream

ATTN: SUPPORT SERVICES
131 W MATTHEWS ST.
MATTHEWS, NC 28105

Address Service Requested

Account number	Telephone number	Due date
090963225	402-298-8850	August 03, 2026
	Amount Due	$48.76

Payment enclosed $.

111 090963225 9

0068003637 PRESORT PBPS009 <B>

SANITARY & IMPROVEMENT
DISTRICT NO 5 OF CASS COUNTY
19457 TREASURE ISLAND ROAD
PLATTSMOUTH NE 68048-7120

UNITI
P O BOX 9001908
LOUISVILLE, KY 40290-1908

☐ Check here for address changes noted on reverse side.

70001110000000090963225926071300000000487639

Pay Your Kinetic Business Bill Your Way

Online account management has never been easier. With the online customer portal, **you can pay your bill online, set up AutoPay or Paperless Billing**. Learn more and visit mybusiness.gokinetic.com.

You'll have the freedom and ability to access, update and manage your account online - anytime, anywhere. With the online customer portal, you can:

- View and pay your bill online
- Live chat with technical support
- Manage your account settings, OfficeSuite UC & SD-WAN products
- Monitor your system's health and internet usage
- Track your order and support requests

Use Of Service

Use of the Services constitutes your agreement to Windstream's Terms and Conditions maintained at windstream.com/terms, or you may request a copy by calling the number at the top of the bill. See "Windstream Customer Message" section on this bill for any recent changes to Windstream's Terms and Conditions. If you are a business customer with an existing contract, those contract terms will control.

Important Information for Customers Paying by Check

Windstream may convert your payments by check to an electronic Automated Clearinghouse (ACH) debit transaction. The debit transaction will appear on your bank statement, although your check will not be presented to your financial institution or returned to you. This ACH debit transaction will not enroll you in any Windstream automatic debit process and will only occur each time a check is received. Any resubmissions due to insufficient funds may also occur electronically.

Please be aware that all checking transactions will remain secure, and payment by check constitutes acceptance of these terms.

We value your business and appreciate you selecting Windstream as your telecommunications provider.

Informacion importante para los clientes que pagan por cheque

Windstream puede convertir sus pagos por cheque a una transaccion electronica automatica de debito (ACH en ingles). La transaccion del debito aparecera en su estado de cuenta del banco, aunque no se presentara su cheque a su institucion financiera ni se le devolvera a usted. Esta transaccion electronica automatica de debito no le inscribira a usted en ningun proceso de debito automatico de Windstream y solamente ocurrira cada vez que se riciba un cheque. Cualquier reentrega debida a fondos insuficientes tambien podra ocurrir electronicamente.

Por favor tenga en cuenta que todas las transacciones de la cuenta corriente seran seguras y el pago por cheque constituye la aceptacion de estas condiciones.

Agradecemos que sea nuestro cliente y apreciamos que haya elegido a Windstream como su proveedor de telecomunicaciones.

eCheck authorization: By entering the 5-digit zip code from my bill when paying by phone, I hereby authorize Windstream and the financial institution designated by me to charge the account I have specified for payment of my Windstream services. I understand that a fee will be charged to my Windstream account for each request returned unpaid. If two requests are returned unpaid, I will be excluded from this option. In addition, I understand that Windstream and the financial institution reserve the right to terminate this payment option. This authorization can be revoked by notifying Windstream at the customer service number listed on my bill prior to 4:00 P.M. EST on my specified payment date.

For a complete description of fees and taxes included on your bill, please visit windstream.com/about/bill-information.
Para obtener una descripción completa de las tarifas e impuestos incluidos en su factura, visite windstream.com/about/bill-information.

Return this portion with your payment.

Change of Address Effective Date ___ / ___ / ___

Name _____

Attention _____

New Address _____ Apt/Suite# _____

City _____ State _____ Zip _____

Business Phone _____ Home Phone _____

Windstream representatives are happy to answer your questions or concerns related to billing or service. To contact us, please call the number located at the top of page one. To view customer service hours by state and answers to FAQs, visit windstream.com/support.

Account number	Telephone number	Invoice date
090963225	402-298-8850	July 15, 2026

SUMMARY OF PAYMENTS AND ADJUSTMENTS

PAYMENTS -07/03/26	114.26 CR	
TOTAL PAYMENTS AND ADJUSTMENTS		*114.26 CR*

SUMMARY OF CURRENT CHARGES BY SERVICE PROVIDER

LOCAL CARRIER	53.40	
WINDSTREAM COMMUNICATIONS	35.93	
CURRENT CHARGES DUE 08/03/26		89.33

LOCAL CARRIER CURRENT CHARGES

Service from 07/13/26 to 08/12/26

SERVICES			
1	BILLED NUMBER SCREENING NO CHG	.00	
1	ACCESS LINE BUSINESS	31.99	
1	NON-PUBLISHED NUMBER	3.50	
1	NO TELEMARKETING	.00	
1	ENHANCED LOCAL CALLING AREA	.00	
	TOTAL SERVICES		*35.49*
SURCHARGES AND OTHER FEES			
	ACCESS CHARGE PER FCC ORDER	5.73	
	ACCESS RECOVERY CHARGE SLC	2.50	
	E911 CCASS COUNTY	1.00	
	FEDERAL UNIVERSAL SERVICE FEE	3.19	
	NE UNIVERSAL SERVICE	1.75	
	TELECOM RELAY SURCHARGE	.03	
	TOTAL SURCHARGES AND OTHER FEES		*14.20*
TAXES			
	FEDERAL TAX	1.31	
	STATE TAX	2.40	
	TOTAL TAXES		*3.71*
TOTAL LOCAL CARRIER CHARGES			*53.40*

WINDSTREAM COMMUNICATIONS DETAIL OF CURRENT CHARGES

Toll charge inquiries call 1-800-600-5050

SERVICES			
1	SWITCHED ONE PLUS SERVICE	10.00	
	LONG DISTANCE CHARGES	6.47	
	TOTAL SERVICES		*16.47*
SURCHARGES AND OTHER FEES			
	INTERSTATE SERVICE FEE	9.87	
	FEDERAL UNIVERSAL SERVICE FEE	7.71	
	NE UNIVERSAL SERVICE	.45	
	REGULATORY ASSESSMENT SURCHRG	1.10	
	TOTAL SURCHARGES AND OTHER FEES		*19.13*
TAXES			
	STATE TAX	.33	
	TOTAL TAXES		*.33*
TOTAL WINDSTREAM COMMUNICATIONS CHARGES			*35.93*

WINDSTREAM COMMUNICATIONS Direct Dialed Calls

FOR (402) 298-8850

LINE	DATE	TIME	CITY CALLED		AREA	NUMBER	CL	RP	MIN	AMOUNT
1	06/11	0220P	LINCOLN	NE	402	890-3643	S	D	0.6	.04
2	06/11	0226P	OMAHA	NE	402	670-0813	S	D	0.7	.05
3	06/11	0239P	OMAHA	NE	402	670-0813	S	D	0.7	.05
4	06/11	0245P	LINCOLN	NE	402	890-3643	S	D	0.6	.04
5	06/11	0251P	OMAHA	NE	402	670-0813	S	D	0.6	.04
6	06/11	0257P	LINCOLN	NE	402	890-3643	S	D	0.6	.04
7	06/11	0304P	OMAHA	NE	402	670-0813	S	D	0.7	.05
8	06/11	0310P	LINCOLN	NE	402	890-3643	S	D	0.6	.04
9	06/11	0714P	OMAHA	NE	402	670-0813	S	E	0.6	.04
10	06/11	0733P	LINCOLN	NE	402	890-3643	S	E	0.6	.04
11	06/11	0816P	OMAHA	NE	402	670-0813	S	E	0.7	.05
12	06/12	0843A	OMAHA	NE	402	670-0813	S	D	0.3	.02
13	06/13	0430P	OMAHA	NE	402	670-0813	S	N	0.3	.02
14	06/18	1113P	LINCOLN	NE	402	890-3643	S	N	0.7	.05
15	06/18	1119P	OMAHA	NE	402	670-0813	S	N	1.0	.07
16	06/19	0407A	OMAHA	NE	402	670-0813	S	N	0.6	.04
17	06/21	0301A	OMAHA	NE	402	670-0813	S	N	0.6	.04
18	06/21	0807A	LINCOLN	NE	402	890-3643	S	N	0.3	.02
19	06/21	0827A	OMAHA	NE	402	670-0813	S	N	0.6	.04
20	06/27	1159A	OMAHA	NE	402	670-0813	S	N	0.6	.04
21	06/27	1159A	OMAHA	NE	402	670-0813	S	N	0.6	.04
22	06/27	0302P	OMAHA	NE	402	670-0813	S	N	0.6	.04
23	06/27	0302P	OMAHA	NE	402	670-0813	S	N	0.6	.04
24	06/27	0308P	LINCOLN	NE	402	890-3643	S	N	0.6	.04
25	06/27	0308P	LINCOLN	NE	402	890-3643	S	N	0.6	.04
26	06/27	0315P	OMAHA	NE	402	670-0813	S	N	0.6	.04
27	06/27	0315P	OMAHA	NE	402	670-0813	S	N	0.6	.04
28	06/29	1214A	OMAHA	NE	402	670-0813	S	N	0.6	.04
29	06/29	1227A	OMAHA	NE	402	670-0813	S	N	0.6	.04
30	06/29	1233A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
31	06/29	1251A	OMAHA	NE	402	670-0813	S	N	0.6	.04
32	06/29	0520A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
33	06/29	0539A	OMAHA	NE	402	670-0813	S	N	0.6	.04
34	06/29	0545A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
35	06/29	0557A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
36	06/30	0105P	OMAHA	NE	402	670-0813	S	D	0.3	.02
37	07/03	0810P	OMAHA	NE	402	670-0813	S	E	1.1	.08
38	07/03	0816P	LINCOLN	NE	402	890-3643	S	E	0.6	.04
39	07/03	0835P	OMAHA	NE	402	670-0813	S	E	1.1	.08
40	07/03	0841P	LINCOLN	NE	402	890-3643	S	E	0.6	.04
41	07/03	0847P	OMAHA	NE	402	670-0813	S	E	1.1	.08
42	07/03	0912P	OMAHA	NE	402	670-0813	S	E	1.1	.08
43	07/03	0931P	LINCOLN	NE	402	890-3643	S	E	0.6	.04
44	07/03	0943P	LINCOLN	NE	402	890-3643	S	E	0.6	.04
45	07/03	0949P	OMAHA	NE	402	670-0813	S	E	1.1	.08
46	07/03	1001P	OMAHA	NE	402	670-0813	S	E	1.1	.08
47	07/03	1008P	LINCOLN	NE	402	890-3643	S	E	0.6	.04
48	07/03	1026P	OMAHA	NE	402	670-0813	S	E	1.1	.08
49	07/03	1032P	LINCOLN	NE	402	890-3643	S	E	0.6	.04
50	07/03	1038P	OMAHA	NE	402	670-0813	S	E	1.1	.08
51	07/03	1045P	LINCOLN	NE	402	890-3643	S	E	0.6	.04
52	07/03	1051P	OMAHA	NE	402	670-0813	S	E	1.1	.08
53	07/03	1057P	LINCOLN	NE	402	890-3643	S	E	0.6	.04
54	07/03	1103P	OMAHA	NE	402	670-0813	S	N	1.1	.08
55	07/03	1122P	LINCOLN	NE	402	890-3643	S	N	0.6	.04
56	07/03	1128P	OMAHA	NE	402	670-0813	S	N	1.1	.08
57	07/03	1134P	LINCOLN	NE	402	890-3643	S	N	0.6	.04
58	07/03	1140P	OMAHA	NE	402	670-0813	S	N	1.1	.08
59	07/03	1159P	LINCOLN	NE	402	890-3643	S	N	0.6	.04
60	07/04	1211A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
61	07/04	1224A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
62	07/04	1235A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
63	07/04	1241A	OMAHA	NE	402	670-0813	S	N	0.3	.02
64	07/04	1247A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
65	07/04	1253A	OMAHA	NE	402	670-0813	S	N	0.3	.02
66	07/04	1259A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
67	07/04	0104A	OMAHA	NE	402	670-0813	S	N	0.3	.02

Account number	Telephone number	Invoice date
090963225	402-298-8850	July 15, 2026

WINDSTREAM COMMUNICATIONS Direct Dialed Calls (cont'd)

FOR (402) 298-8850

LINE	DATE	TIME	CITY CALLED		AREA	NUMBER	CL	RP	MIN	AMOUNT
68	07/04	0122A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
69	07/04	0122A	OMAHA	NE	402	670-0813	S	N	1.1	.08
70	07/04	0128A	OMAHA	NE	402	670-0813	S	N	0.3	.02
71	07/04	0129A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
72	07/04	0133A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
73	07/04	0139A	OMAHA	NE	402	670-0813	S	N	0.3	.02
74	07/04	0145A	LINCOLN	NE	402	890-3643	S	N	0.7	.05
75	07/04	0151A	OMAHA	NE	402	670-0813	S	N	0.3	.02
76	07/04	0154A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
77	07/04	0157A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
78	07/04	0159A	OMAHA	NE	402	670-0813	S	N	1.1	.08
79	07/04	0206A	LINCOLN	NE	402	890-3643	S	N	0.7	.05
80	07/04	0218A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
81	07/04	0220A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
82	07/04	0224A	OMAHA	NE	402	670-0813	S	N	1.1	.08
83	07/04	0236A	OMAHA	NE	402	670-0813	S	N	1.1	.08
84	07/04	0243A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
85	07/04	0255A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
86	07/04	0256A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
87	07/04	0301A	OMAHA	NE	402	670-0813	S	N	0.3	.02
88	07/04	0313A	OMAHA	NE	402	670-0813	S	N	0.3	.02
89	07/04	0314A	OMAHA	NE	402	670-0813	S	N	1.1	.08
90	07/04	0320A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
91	07/04	0331A	LINCOLN	NE	402	890-3643	S	N	0.7	.05
92	07/04	0336A	OMAHA	NE	402	670-0813	S	N	0.3	.02
93	07/04	0342A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
94	07/04	0354A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
95	07/04	0410A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
96	07/04	0415A	OMAHA	NE	402	670-0813	S	N	1.1	.08
97	07/04	0423A	OMAHA	NE	402	670-0813	S	N	0.3	.02
98	07/04	0447A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
99	07/04	0452A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
100	07/04	0452A	OMAHA	NE	402	670-0813	S	N	1.1	.08
101	07/04	0505A	OMAHA	NE	402	670-0813	S	N	1.1	.08
102	07/04	0517A	OMAHA	NE	402	670-0813	S	N	1.1	.08
103	07/04	0530A	OMAHA	NE	402	670-0813	S	N	0.3	.02
104	07/04	0610A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
105	07/04	0616A	OMAHA	NE	402	670-0813	S	N	0.3	.02
106	07/04	0702A	OMAHA	NE	402	670-0813	S	N	0.3	.02
107	07/04	0708A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
108	07/04	0714A	OMAHA	NE	402	670-0813	S	N	0.3	.02
109	07/04	0726A	OMAHA	NE	402	670-0813	S	N	0.3	.02
110	07/04	0732A	LINCOLN	NE	402	890-3643	S	N	0.5	.04
111	07/04	0737A	OMAHA	NE	402	670-0813	S	N	0.3	.02
112	07/04	0750A	OMAHA	NE	402	670-0813	S	N	0.3	.02
113	07/04	0807A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
114	07/04	0819A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
115	07/04	0825A	OMAHA	NE	402	670-0813	S	N	0.3	.02
116	07/04	0848A	OMAHA	NE	402	670-0813	S	N	0.3	.02
117	07/04	0900A	OMAHA	NE	402	670-0813	S	N	0.3	.02
118	07/04	0905A	LINCOLN	NE	402	890-3643	S	N	0.7	.05
119	07/04	0911A	OMAHA	NE	402	670-0813	S	N	0.3	.02
120	07/04	0917A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
121	07/04	0929A	OMAHA	NE	402	670-0813	S	N	0.3	.02
122	07/04	0929A	LINCOLN	NE	402	890-3643	S	N	0.7	.05
123	07/04	0934A	OMAHA	NE	402	670-0813	S	N	0.3	.02
124	07/04	0935A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
125	07/04	0940A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
126	07/04	0941A	OMAHA	NE	402	670-0813	S	N	0.3	.02
127	07/04	0947A	OMAHA	NE	402	670-0813	S	N	0.3	.02
128	07/04	0947A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
129	07/04	0954A	OMAHA	NE	402	670-0813	S	N	0.3	.02
130	07/04	0959A	OMAHA	NE	402	670-0813	S	N	0.3	.02
131	07/04	0959A	LINCOLN	NE	402	890-3643	S	N	0.7	.05
132	07/04	1004A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
133	07/04	1006A	OMAHA	NE	402	670-0813	S	N	0.3	.02
134	07/04	0546P	OMAHA	NE	402	670-0813	S	N	0.3	.02
135	07/04	0552P	LINCOLN	NE	402	890-3643	S	N	0.6	.04
136	07/04	0558P	OMAHA	NE	402	670-0813	S	N	0.3	.02

WINDSTREAM COMMUNICATIONS Direct Dialed Calls (cont'd)

FOR (402) 298-8850

LINE	DATE	TIME	CITY CALLED		AREA	NUMBER	CL	RP	MIN	AMOUNT
137	07/04	0610P	OMAHA	NE	402	670-0813	S	N	0.3	.02
138	07/04	0616P	LINCOLN	NE	402	890-3643	S	N	0.6	.04
139	07/04	0622P	OMAHA	NE	402	670-0813	S	N	0.3	.02
140	07/04	0640P	LINCOLN	NE	402	890-3643	S	N	1.0	.07
141	07/04	0647P	OMAHA	NE	402	670-0813	S	N	0.3	.02
142	07/04	0659P	OMAHA	NE	402	670-0813	S	N	0.3	.02
143	07/04	0741P	LINCOLN	NE	402	890-3643	S	N	0.6	.04
144	07/04	0747P	OMAHA	NE	402	670-0813	S	N	0.3	.02
145	07/04	1104P	LINCOLN	NE	402	890-3643	S	N	0.6	.04
146	07/04	1128P	LINCOLN	NE	402	890-3643	S	N	0.6	.04
147	07/04	1134P	OMAHA	NE	402	670-0813	S	N	0.3	.02
148	07/04	1152P	LINCOLN	NE	402	890-3643	S	N	0.7	.05
149	07/05	1205A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
150	07/05	1211A	OMAHA	NE	402	670-0813	S	N	0.3	.02
151	07/05	1217A	LINCOLN	NE	402	890-3643	S	N	0.6	.04
152	07/05	1223A	OMAHA	NE	402	670-0813	S	N	0.3	.02
153	07/05	1229A	LINCOLN	NE	402	890-3643	S	N	0.7	.05
154	07/05	1235A	OMAHA	NE	402	670-0813	S	N	0.3	.02
155	07/05	1122A	OMAHA	NE	402	670-0813	S	N	0.3	.02
156	07/07	1127A	OMAHA	NE	402	670-0813	S	D	0.6	.04
157	07/08	1000A	LINCOLN	NE	402	890-3643	S	D	0.3	.02
158	07/08	1006A	OMAHA	NE	402	670-0813	S	D	0.3	.02
159	07/08	0255P	OMAHA	NE	402	670-0813	S	D	0.3	.02
160	07/09	0719P	OMAHA	NE	402	670-0813	S	E	0.3	.02
			SUBTOTAL EXCLUDING TAX FOR (402) 298-8850						*94.1*	*6.47*

SERVICE PROVIDER(S)

Your InterLATA long distance carrier(s) are*:

WINDSTREAM COMMUNICATIONS 1-800-600-5050

Your IntraLATA long distance carrier(s) are*:

WINDSTREAM COMMUNICATIONS 1-800-600-5050

Your Local carrier is*:

WINDSTREAM NEBRASKA INC 1-833-241-0100

* If you have multiple telephone numbers, further information concerning long distance carrier assignments for those additional lines are on record with your local business office.

REGULATORY INFORMATION

Failure to pay the total amount due for basic local service could result in suspension of those services and may be subject to collection actions. To avoid suspension of your basic local service, you must pay $ 53.40

Non-payment of all other non-basic services may result in the suspension of those services and may be subject to collection actions, but will not result in the suspension of your basic local service.

CUSTOMER MESSAGE

A 1.3% late payment charge with a $25 monthly maximum will be assessed on any balance not paid by the due date.

If not paid on time, a late payment collection fee of $12.00 will apply to any past due Internet balance.

Online payments must be made by 4:00 pm eastern time in order to post for the current day.

Kinetic reserves the right to delete your windstream.net email account,

Account number	Telephone number	Invoice date
090963225	402-298-8850	July 15, 2026

CUSTOMER MESSAGE (cont'd)

without notice, if unused for one hundred and eighty (180) consecutive days. The contents of the email account will be unrecoverable once the account has been deleted.

Kinetic is dedicated to delivering top-quality service and support. We offer the option to bill third-party services to your Kinetic account for convenience. However, we recognize this might not suit everyone. We encourage reviewing your bill monthly and reaching out with any questions about charges. To enhance control and security, we also provide a free option to block third-party charges on your bill, excluding Kinetic-related services you subscribe to. If you wish to activate this block, please contact a Kinetic representative using the phone number located on this bill.

COMING SOON

A fresh new look to your Kinetic bill. To serve you better, we're upgrading to a new and improved billing system designed to provide a more seamless and intuitive experience. Please note, this enhancement will not impact your service or terms.

kinetic business by windstream

Account number	Telephone number	Invoice date
090963225	402-298-8850	July 15, 2026

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CORE&MAIN

INVOICE

1830 Craig Park Court
St. Louis, MO 63146

Invoice #	Z451233
Invoice Date	7/27/26
Account #	133725
Sales Rep	ZACHARY HOFFMAN
Phone #	402-896-6173
Branch # 237	Omaha, NE
Total Amount Due	$225.31

Remit To:
CORE & MAIN LP
PO BOX 28330
ST LOUIS, MO 63146

504 1 MB 0.707 E0036X I0059 D15260377360 S2 P11092724 0001:0001

CASS COUNTY SID #5
BUCCANEER BAY
19457 TREASURE ISLAND RD
PLATTSMOUTH NE 68048-7120

Shipped to:
19457 TREASURE ISLAND RD
BUCCANEER BAY
PLATTSMOUTH, NE

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice #
7/24/26	7/24/26	METER				UPS	Z451233

Product Code	Description	Quantity Ordered	Shipped	B/O	Price	UM	Extended Price
43I1SXFLXX	IPERL 5/8 100CF 7.5LL 4WHL L/CBL SM I1SXFLXX OBSOLETE	1	1		198.10000	EA	198.10
44SM50546439005	IPERL/ALLY 25' 3W PE CABLE SM50546439005	1	1		N/C	EA	

Online ADVANTAGE™

• Manage billing online • Reprint invoices
• Retrieve proof of deliveries

Be suspicious of emails requesting wire transfers or payments to Core & Main using updated remittance information. For tips about how to identify bad actors, visit **coreandmain.com/identifying-fraud.**

Freight	Delivery	Handling	Restock	Misc.
$15.46				

Terms: NET 30
Ordered By:

Subtotal:	198.10
Other:	15.46
Tax:	11.75
Invoice Total:	$225.31

This transaction is governed by and subject to CORE & MAIN's standard terms and conditions, which are incorporated by reference and accepted. To review these terms and conditions, please visit: https://coreandmain.com/terms-of-sale/.

Hydro Optimization & Automation Solutions, Inc.

2601 West L Street, Ste 1
Lincoln, NE 68522

Invoice

Date	Invoice #
7/27/2026	13688

Bill To
Buccaneer Bay SID #5 19457 Treasure Island Road Plattsmouth, NE 68048

Ship To
Buccaneer Bay SID #5 19457 Treasure Island Road Plattsmouth, NE 68048

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
Service Ticket 21588	Due on receipt		7/27/2026			Service Ticket 21588

Quantity	Item Code	Description	Price Each	Amount
3	Remote Service	Service Remotely	175.00	525.00T
		Sales Tax	5.50%	28.88
			Subtotal	$525.00

A service charge of 1.5% per month will be charged on accounts that are 30 days past due.

Total $553.88

Service Ticket: 21588

2601 West L Street
Lincoln, Nebraska 68522
United States

Phone: (402) 467-3750
Fax:
Date: 7/23/2026

Customer Information

Buc Bay SID #5
SID #5
19457 Treasure Island Road
Plattsmouth, NE 68048
United States

Contact: Aaron Major
Phone: (402) 670-0813
Required Date:

Summary: Buc Bay W - Booster start/stop delay & report printing

Detail:

Thu 5/28/2026/10:15 AM UTC-05/ Connor Sullivan (time)-
Aaron called and told me that he wanted a star/stop delay for his booster because they believe that the pump is starting and stopping too quickly which is causing issues.

He also told me that they were having issues with his printer not printing daily reports, but that he was able to print them manually.

Thu 5/28/2026/10:34 AM UTC-05/ Connor Sullivan-
Aaron called and said he need a start/stop delay for his booster and was having issues with his printer not printing reports.

Fri 5/29/2026/3:00 PM UTC-05/ Connor Sullivan (time)-
Worked on getting reports to print

Fri 5/29/2026/4:15 PM UTC-05/ Spencer Allen (time)-
Assisted Connor with reporting and looked into the startup sequence for the pumps

Mon 6/1/2026/10:15 AM UTC-05/ Connor Sullivan (time)-
Set up logging in event viewer for printing events to be able to track if reports printed.
Called Aaron earlier and left a message to try and get info on if he had seen reports print.

Mon 6/8/2026/1:00 PM UTC-05/ Connor Sullivan (time)-
Worked on trying to edit the macro for the excel macro template

Mon 6/8/2026/2:30 PM UTC-05/ Connor Sullivan (time)-
Got into the macro and changed it back to only print if its open at 7:00AM.
It was running at 6:56 which I think was messing up the contract hour and failing to pull previous day data.
Will check in tomorrow morning to see if it printed out and printed correctly.

Tue 6/9/2026/11:01 AM UTC-05/ Connor Sullivan-
Confirmed with Aaron today 6/9/26 that a report printed at 7am with correct numbers on it.

Resolution:

Tasks:

Priority	Notes

Time:

Member	Date	Start Time - End Time	Work Type	Hours
Connor Sullivan	5/28/2026	10:15AM - 10:30AM	Remote	0.25
Connor Sullivan	5/29/2026	3:00PM - 4:30PM	Remote	1.50
Spencer Allen	5/29/2026	4:15PM - 4:45PM	Remote	0.50
Connor Sullivan	6/1/2026	10:15AM - 10:30AM	Remote	0.25
Connor Sullivan	6/8/2026	1:00PM - 1:15PM	Remote	0.25
Connor Sullivan	6/8/2026	2:30PM - 3:00PM	Remote	0.50

Total: 3.25 Hours

Expenses:

CERTIFICATION OF PROCEEDINGS

The undersigned certify that they are the Clerk and a Trustee of the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska (District), and 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 the District held on the date and at the time reflected in the meeting minutes contained in the transcript (Meeting). All of the proceedings of the District and its Board of Trustees which are set out in the annexed transcript have been fully recorded in the journal of proceedings of the District and the undersigned District Clerk has carefully compared the annexed transcript with the journal and the records and files of the District which are in the Clerk's official custody and the transcript is a full, true and complete copy of the 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 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 the body were provided with advance notice of the times and places of the 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 the 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 mailers 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 the Meeting was held and all in attendance at the Meeting were informed that the copy of the Nebraska Open Meetings Act was available for review and were informed of the location of the copy in the room in which the Meeting was being held. At least one copy of all resolutions and other reproducible written materials, for which actions are shown in the 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, nor 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 this date. All actions taken by the Board of Trustees referred to in the transcript were taken at a public meeting while open to the attendance of the public.

IN WITNESS WHEREOF, we affix our official signatures this 21st day of August 2026.

Kurt W. Meisinger, Chair

David L. Martin, Clerk