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

Meeting convened on October 20, 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 October 9, 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.

In the absence of the Chair, the Clerk acted at the Chair pro tem. Trustee Bolton volunteered to act as Clerk pro tem.

ITEM 1

The Chair pro tem called the meeting to order at 6:00 p.m.

ITEM 2

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

ITEM 3

Roll Call: Present: Shawn Epp, David Martin and John Bolton. Absent: Jacquelynn Degner and Kurt Meisinger.

ITEM 4

Mike Holton of Ehrhart Griffin engineers addressed the Trustees regarding the reconstruction of the main entrance.

ITEM 5a

For the Utilities Committee report Trustee Martin advised that there were no major issues. PeopleService is still working on the water blending issue to have both wells in service.
Receive and discuss

ITEM 5b

The PeopleService report for Water/Wastewater and Water billing for August 2026 was not received.

ITEM 6a

Trustee Bolton presented the attached Roads and Storm Water Management Committee report. In particular, Trustee Bolton highlighted advised that Topple repaired two or three potholes with cold patch and identified another pothole that is too large for cold patch and will have to wait until and asphalt contractor is working in the District.

ITEM 6b

Following the presentation by engineer Mike Holton, discussion and consideration of approving the reconstruction of the main entrance was laid over.

ITEM 7a

No Grounds and Recreation Committee report was necessary other than the items on the agenda.

ITEM 7b

Motion by Epp, seconded by Bolton, to approve a $1,200 contract with Topple Tree Service to clear trees along Treasure Island Rd from the end of the existing asphalted turn around to the end of the platted road. On roll call those voting aye: Bolton, Epp, and Martin. Voting nay: none. Absent: Meisinger and Degner. Abstaining: none. The Chair pro tem declared the resolution adopted.

ITEM 7c

Discussion and consideration of approving the refurbishing the main entrance sign was laid over to consider in conjunction with the reconstruction of the main entrance.

ITEM 8a

There was no finance Finance Committee Report for October 2026.

ITEM 8b

There was no Finance Committee Report for August 2026 Water Billing.

ITEM 8c

The county treasurer's report for August 2026 is attached.

ITEM 8d

Trustee Bolton advised that Trustee Meisinger receive and responded to a public records request. The requesting party provided the purpose of the request which is to build a database construction bids.

ITEM 8e

Mr. Johnson advised that the prior insurance policies have been cancelled.

ITEM 9

Motion by Bolton, seconded by Martin to approve the Consent Agenda which includes the:

a Approve the minutes of the budget hearing meeting and the regular meeting held on September 22, 2026;

b Approve payment of claims and invoices for October 2026; and

c Approve the transfer of $3,542.31 from the Service Fee Fund to the General Fund (water/wastewater electric systems usage).

Be It Further Resolved by the Board of Trustees of Sanitary and Improvement District No. 5 of Cass County, Nebraska that the following bills, statements and invoices be, and hereby are, approved and that the Chair pro tem and Clerk pro tem be, and hereby are, authorized to execute and deliver warrants for the payment of the same, all dated October 20, 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 October 20, 2026)

Amount	Warrant	Service Provider	Purpose
$ 5,226.38	18649	Frankel, LLC	Inv. Nos. 4028 (IT) & 158727 (finance & water billing reports)
$ 2,523.00	18650	Ehrhart Griffin & Assoc	Inv. No. C1742 (engineering)

$ 4,406.20	18651	Roger K. Johnson	Inv. No. 1056 (attorney fees/costs)
$ 3,977.29	18652	OPPD	Invoice dated 10/9/26 (electric service 9/4/26 - 10/7/26)
$ 2,560.00	18653	Aspen Landscaping	Inv. No. 252 (mowing)

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 pro tem and Clerk pro tem be, and hereby are, authorized to execute and deliver warrants for the payment of the same, all dated October 20, 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 October 20, 2026)

Amount	**Warrant**	**Service Provider**	**Purpose**
$12,874.95	18629	Gretna Sanitation	Inv. No. 440077 (Oct trash serv)
$ 1,422.00	18630	Roger K. Johnson	Inv. No. 1055 (attorney fees/costs)
$27,381.60	18631	PeopleService, Inc.	Inv. No. 111308 ($12,527.00 Nov ops; $2,332.00 billing; $8,612.00 maintenance overage; $25.00 waste reduction fee; 3,735.60 sales tax; $150.00 NSF fees)
$ 92.31	18632	Hydro Optimization	Inv. No. 13829 (remote service)
$ 114.31	18633	Windstream	Inv. dated 9/16/26 Acct. 090963225 (wastewater phone)
$ 286.25	18634	Embris Group	Inv. No. 778 (water blending)

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 pro tem and Clerk pro tem be, and hereby are, authorized to execute and deliver warrants for the payment of the same, all dated October 20, 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 October 20, 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 pro tem 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 pro tem and Clerk of the District hereby further certify, as of the date of the registration of the above Warrants with the County Treasurer of Cass County, Nebraska, as follows:

1. No separate reserve or replacement fund has been or will be established with respect to the above Warrants. This District reasonably anticipates that moneys in its Bond Fund reasonably attributable to the above Warrants in excess of the lesser of: (a) 10% of the net principal proceeds of the above Warrants, (b) the maximum annual debt service due on the above Warrants, or (c) 125% of average annual debt service due on the above Warrants will be expended for payment of principal of and interest on the above Warrants within 13 months after receipt of such moneys. That amount which is currently held in the District's Bond Fund which exceeds the amount which is to be expended for payment of principal and interest on the above Warrants within 13 months after receipt of such moneys, plus that amount arrived at pursuant to the immediately preceding sentence, will not be invested in any securities or any other investment obligations which bear a yield, as computed in accordance with the actuarial method, in excess of the yield on the above warrants.

2. To the best of their knowledge, information and belief, the above expectations are reasonable.

3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.

4. This Certificate is being passed, executed and delivered pursuant to Section 1.148-2(b)(2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended.

On roll call those voting aye: Bolton, Epp, and Martin. Voting nay: none. Absent: Meisinger and Degner. Abstaining: none. The Chair pro tem pro tem declared the resolution adopted.

ITEM 10

Motion by Martin, seconded by Epp 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 those voting aye: Bolton, Epp, and Martin. Voting nay: none. Absent: Meisinger and Degner. Abstaining: none. The Chair pro tem pro tem declared the resolution adopted. The Chair pro tem then stated that the Trustees were entering closed session at 7:01 p.m. for the protection of the public interest to receive legal advice regarding the water and wastewater systems operations contract.

The Chair pro tem reconvened the meeting in open session at 7:07 p.m.

ITEM 11

The next two meetings will be held at 6:00 p.m. on at the First Baptist Church of Plattsmouth, Room A5, 16220 Highway 75, Plattsmouth, Nebraska on November 17 and December 22, 2026.

ITEM 12

The agenda having been completed the Chair pro tem adjourned the meeting at 7:10 p.m.

_____
Kurt W. Meisinger, Trustee

_____
David L. Martin, Trustee

_____
John Bolton, Trustee

_____
Shawn Epp, Trustee

Recorded by:

_____
Jacquelynn Degner, Trustee

_____
Roger K. Johnson
Attorney for the District