

MINUTES OF MEETING
OF
SANITARY AND IMPROVEMENT DISTRICT NO. 1
OF CASS COUNTY, NEBRASKA

A meeting of the Board of Trustees of Sanitary and Improvement District No. 1 of Cass County, Nebraska, was convened in open and public session on the 16th day of May, 2024, at 9:00 a.m., at 10250 Regency Circle, Suite 300, Omaha, Nebraska.

Present were: Peggy L. Lawton, Matt Burnham, Jon Meyers, Wayne Breyfogle and Scott Pekarek. Also attending was Mark J. LaPuzza, attorney for the District, Doug Kellner, Thompson, Dreessen & Dorner, Inc., and Jim Noerlinger.

Absent: None.

Notice of the meeting was given in advance thereof by publication in the Omaha World Herald on May 9, 2024 a copy of the proof of publication being attached to these minutes. Notice of this meeting was simultaneously given to all members of the Board of Trustees, and a copy of their acknowledgment of receipt of notice is attached to these minutes. Availability of the agenda was communicated in the published notice and in the notice to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public. The agenda was at all times available at the office for the District at 10250 Regency Circle, Suite 300, Omaha, Nebraska 68114.

The meeting was called to order. Upon roll call, all of the Trustees were present.

It was first publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

The Board was next informed that General Fund Warrant No. 6247 is to be cancelled due to the fact that it was issued on February 7, 2024, and has not been registered with the Cass County Treasurer or paid. Upon discussion of this matter, the following resolution was duly made and seconded, whereupon a roll call vote was taken during which the Trustees, Peggy L. Lawton, Matt Burnham, Jon Meyers, Wayne Breyfogle and Scott Pekarek voted "Aye," with none voting "Nay," thereby approving the following resolution:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 1 of Cass County, Nebraska, that General Fund Warrant No. 6247, payable to Midwest Laboratories Inc., be and hereby is canceled.

FURTHER RESOLVED, that the Clerk of the District be and hereby is authorized to note such cancellation on the records of the District.

There were next presented various statements and invoices for payment by the District.

There were next presented invoices from Thompson, Dreessen & Dorner, Inc., engineers for the District, for engineering services rendered in construction-related matters through April 21, 2024, as follows: (i) Invoice #162515, in the amount of Two Thousand Two Hundred Twenty-Seven and 50/100 Dollars (\$2,227.50), and (ii) Invoice #163105, in the amount of One Hundred Sixty-Five and no/100 Dollars (\$165.00); said invoices being in the aggregate amount of Two Thousand Three Hundred Ninety-Two and 50/100 Dollars (\$2,392.50).

There were next presented statements from Kraig J. Thelen, for services rendered in connection with Federal Disaster DR 4420 NE, as follows: (i) Statement No. 61, for the amount of Two Hundred Twenty-Eight and no/100 Dollars (\$228.00), and (ii) Statement No. 62, having a zero balance; both statements being in the aggregate amount of Two Hundred Twenty-Eight and no/100 Dollars (\$228.00).

There were next presented statements from Nebraska Public Power District, for lighting at Highway 75, Account #211010041398, **having a credit balance in the amount of One Hundred Twenty-Nine and 83/100 Dollars (\$129.83).**

There was next presented statements from Omaha Public Power District for street lights and other electrical services, Account #5843000090, from March 1, 2024 to April 2, 2024, in the amount of One Thousand Four Hundred Fifty-Two and 03/100 Dollars (\$1,452.03).

There was next presented correspondence from Thompson, Dreessen & Dorner, Inc., engineers for the District, presenting and recommending payment in favor of Westover Rock & Sand, Inc., for spreading rock at the trailer parking area at the Lake, Invoice #15179, in the amount of Nineteen Thousand Five Hundred Forty-Three and 02/100 Dollars (\$19,543.02).

There were next presented invoices from Lake Wa-Con-Da Association, for miscellaneous District expenses, as follows: (i) Invoice #5051, in the amount of Two Hundred Thirty-Five and 14/100 Dollars (\$235.14), (ii) Invoice #5052, in the amount of Nine Thousand Two Hundred and no/100 Dollars (\$9,200.00), (iii) Invoice #5053, in the amount of Nine Thousand Two Hundred and no/100 Dollars (\$9,200.00), (iv) Invoice #5054, in the amount of Nine Thousand Two Hundred and no/100 Dollars (\$9,200.00), (v) Invoice #5055, in the amount of Nine Thousand Two Hundred and no/100 Dollars (\$9,200.00), (vi) Invoice #5056, in the amount of Nine Thousand Two Hundred and no/100 Dollars (\$9,200.00), (vii) Invoice #5057, in the amount of Nine Thousand Two Hundred and no/100 Dollars (\$9,200.00), (viii) Invoice #5058, in the amount of Seven Hundred Ninety-Seven and no/100 Dollars (\$797.00), and (ix) Invoice #5059, in the amount of One Thousand One Hundred Sixty-One and 58/100 Dollars (\$1,161.58); said invoices being in the aggregate amount of Fifty-Seven Thousand Three Hundred Ninety-Three and 72/100 Dollars (\$57,393.72).

There was next presented a statement from Frontier Cooperative, for the purchase of Ruby Fieldmaster, Invoice #112477, in the amount of One Thousand Two Hundred Eighty-Eight and 05/100 Dollars (\$1,288.05).

There was next presented a statement from Wilbur-Ellis, for the purchase of Snapshot 2.5 TG 50 lb. bag, Invoice #34375, in the amount of One Hundred Eight and no/100 Dollars (\$108.00).

There were next presented invoices from Nebraska Public Health Environmental Lab, for testing of water, as follows (i) Invoice #575273, having a zero balance, and (ii) Invoice #576413, having a zero balance. **The Board was next reminded that it has a credit balance in the amount of Five Hundred Sixty-Three and no/100 Dollars (\$563.00).**

There was next presented an invoice from FNIC, for Chairperson Bond, Invoice #203803, in the amount of One Hundred Seventy and no/100 Dollars (\$170.00).

There was next presented correspondence from Thompson, Dreessen & Dorner, Inc., engineers for the District, presenting and recommending payment in favor of Noerrlinger Construction Inc., for equipment rental for miscellaneous maintenance within the District, in the amount of One Thousand One Hundred Ninety-Two and no/100 Dollars (\$1,192.00).

There was next presented an invoice from Willow Lake Fish Hatchery, for the purchase of Fathead Minnows and Bluegill to stock the lake, Invoice #5258, in the amount of Six Thousand Nine Hundred Ninety-Five and no/100 Dollars (\$6,995.00).

There were next presented invoices from One Call Concepts, Inc., for line locates within the District, as follows: (i) Invoice #4030606, in the amount of Fourteen and 78/100 Dollars (\$14.78), and (ii) Invoice #4040604, in the amount of Eight and 76/100 Dollars (\$8.76); said invoices being in the aggregate amount of Twenty-Three and 54/100 Dollars (\$23.54). **The Board was next reminded that it has a credit balance, so no payment is due at this time.**

There was next presented an invoice from Midwest Laboratories, Inc., Invoice #1162007, in the amount of Two Hundred Twenty and no/100 Dollars (\$220.00).

There was next presented an invoice from AgriVision Equipment Group, for the purchase of parts, Invoice #1001132883, in the amount of One Thousand One Hundred Twelve and 50/100 Dollars (\$1,112.50).

There were next presented invoices from Thompson, Dreessen & Dorner, Inc., engineers for the District, for services rendered in miscellaneous District matters through April 21, 2024, as follows: (i) Invoice #162514, in the amount of One Thousand Three Hundred Twenty-Two and 50/100 Dollars (\$1,322.50), and (ii) Invoice #163104, in the amount of One Thousand Nine Hundred Fifty and no/100 Dollars (\$1,950.00); said invoices being in the aggregate amount of Three Thousand Two Hundred Seventy-Two and 50/100 Dollars (\$3,272.50).

There was next presented a statement from Pansing Hogan Ernst & Buser LLP, attorneys for the District, for legal services performed through April 30, 2024, in the amount of Eight Thousand One Hundred Fifty-Five and no/100 Dollars (\$8,155.00), and costs advanced in the amount of One Thousand Seven Hundred Twenty-Eight and 77/100 Dollars (\$1,728.77); said statement being in the aggregate amount of Nine Thousand Eight Hundred Eighty-Three and 77/100 Dollars (\$9,883.77).

The previously described bills, invoices, recommendations and statements having been presented for the Board's consideration and after review and discussion of such items, the following resolution was duly moved and passed on a **4-0** vote.

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 1 of Cass County, Nebraska, that the Chairman and Clerk be and they hereby authorized and directed to execute and deliver Warrant Nos. 6277 and 6278, of the District, dated the date of this meeting, to the following payees and in the following amounts, said Warrants to be drawn on the **BOND** Fund of the District and to draw interest at the rate of **seven percent (7%)** per annum (interest to be payable on February 10 of each year) and to be redeemed no later than **May 16, 2029**, subject to extension of said maturity date by order of the District Court of Cass County, Nebraska, after notice is given as required by law, to-wit:

Warrant No. 6277, for the amount of Two Thousand Three Hundred Ninety-Two and 50/100 Dollars (\$2,392.50), payable to Thompson, Dreessen & Dorner, Inc.

Warrant No. 6278, for the amount of Two Hundred Twenty-Eight and no/100 Dollars (\$228.00); payable to Kraig J. Thelen.

FURTHER RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 1 of Cass County, Nebraska, that the Chairman and Clerk be and they hereby authorized and directed to execute and deliver Warrant Nos. 6279 through 6306 of the District, dated the date of this meeting, to the following payee and in the following amount, said Warrant to be drawn on the General Fund of the District and to draw interest at the rate of **seven percent (7%)** per annum and to be redeemed no later than **May 16, 2027**, subject to extension of said maturity date by order of the

District Court of Cass County, Nebraska, after notice is given as required by law, to-wit:

Warrant No. 6279, for the amount of One Thousand Four Hundred Fifty-Two and 03/100 Dollars (\$1,452.03), payable to Omaha Public Power District, Account #5843000090.

Warrant Nos. 6280 through 6282, each for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 6283, for the amount of Four Thousand Five Hundred Forty-Three and 02/100 Dollars (\$4,543.02), payable to Westover Rock & Sand, Inc.

Warrant Nos. 6284 through 6294, each for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 6295, for the amount of Two Thousand Three Hundred Ninety-Three and 72/100 Dollars (\$2,393.72), payable to Lake Wa-Con-Da Association.

Warrant No. 6296, for the amount of One Thousand Two Hundred Eighty-Eight and 05/100 Dollars (\$1,288.05), payable to Frontier Cooperative.

Warrant No. 6297, for the amount of One Hundred Eight and no/100 Dollars (\$108.00), payable to Wilbur-Ellis.

Warrant No. 6298, for the amount of One Hundred Seventy and no/100 Dollars (\$170.00), payable to FNIC.

Warrant No. 6299, for the amount of One Thousand One Hundred Ninety-Two and no/100 Dollars (\$1,192.00), payable to Noerlinger Construction Inc.

Warrant No. 6300, for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 6301, for the amount of One Thousand Nine Hundred Ninety-Five and no/100 Dollars (\$1,995.00), payable to Willow Lake Fish Hatchery.

Warrant No. 6302, for the amount of Two Hundred Twenty and no/100 Dollars (\$220.00), payable to Midwest Laboratories, Inc.

Warrant No. 6303, for the amount of One Thousand One Hundred Twelve and 50/100 Dollars (\$1,112.50), payable to AgriVision Equipment Group.

Warrant No. 6304, for the amount of Three Thousand Two Hundred Seventy-Two and 50/100 Dollars (\$3,272.50), payable to Thompson, Dreessen & Dorner, Inc.

Warrant No. 6305, for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 6306, for the amount of Four Thousand Eight Hundred Eighty-Three and 77/100 Dollars (\$4,883.77), payable to Pansing Hogan Ernst & Buser LLP.

FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 1 of Cass County, Nebraska, that both they and the District hereby 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 within 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 benefited 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 Chairman 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.

FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 1 of Cass County, Nebraska, that the District hereby covenants, warrants and agrees as follows: (a) to take all actions necessary under current federal law to maintain the tax exempt status (as to taxpayers generally) of interest on the above Warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above Warrants as its "qualified tax exempt obligations" under Section 265(b)(3)(B)(i)(III) of the Internal Revenue Code of 1986, as amended, and covenants and warrants that the District does not reasonably expect to issue warrants or bonds or other obligations aggregating in the principal amount of more than \$5,000,000 during the calendar year in which the above Warrants are to be issued.

FURTHER RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 1 of Cass County, Nebraska, that this and the preceding Resolutions are hereby adopted as the Certificate With Respect to Arbitrage of the District pertaining to the above Warrants and the District and the Chairman and Clerk of the District hereby further certify, as of the date of the registration of the above Warrants with the County Treasurer of Cass County, Nebraska, as follows:

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

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

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

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

There was next presented a receipt from Cass County Treasurer representing a deposit to the District's general fund, for Noerrlinger Farms Inc., first half cash rent, in the amount of Eleven Thousand Eighteen and no/100 Dollars (\$11,018.00).

The next order of business was discussion regarding the engineer for services provided by Thompson Dreesen & Dorner, Inc. for the District. Douglas Kellner of Thompson Dreesen & Dorner, Inc. attended the meeting. The Trustees discussed a desire to continue utilizing the services of Thompson Dreesen & Dorner, Inc. but expressed that more urgency and responsiveness would be appreciated. Douglas Kellner agreed he would act as primary point of contact and engineer for the District until further notice.

The next order of business was discussion regarding continuing efforts with respect to recent street repair projects. The Trustees discussed spraying to control the dust on the roads would begin soon although delays would be based on availability of materials. The decision was made that any areas of road that need to be patched or repaired should be repaired as soon as practicable, rather than waiting for spraying.

The next order of business was discussion regarding street signs in the District. The District engineer was directed to identify the suppliers of street signs and communicate with the Clerk of the District so new signs could be ordered.

The next order of business was discussion regarding the necessity for new water tanks for the District water system. The District engineer was directed to continue investigating efforts to replace the existing water tanks with one or more tanks for a total of 80,000-gallon capacity. Mark LaPuzza was asked to review the easement in place regarding the placement of the water systems tanks to determine what, if any, additional easement may be necessary.

The Trustees also discussed the desire as a potential element of any system renovation to loop the water system in such a manner as to provide redundancy in the event of a major leak or failure. The Trustees also discussed a potential desire to protect or otherwise marking the water line running across the lake. The Trustees were reminded that the current system has a significant water leak of an unknown location.

The next order of business was discussion regarding the lake fill pump system. Jim Noerrlinger estimated that the cost for repairing the system was \$2,500.00. He was directed to a contract for such work to be performed and to have the bill presented to the District for payment.

The next order of business was discussion regarding repair to the tornado siren servicing the District. The Trustees discussed that the system was not operating and that the cost of making repairs was the responsibility of the District. The Trustees directed Jim Noerrlinger to work with appropriate contractors, government agencies and third parties to cause the tornado siren to be repaired as long as the cost for repair was less than \$5,000.00.

The Clerk next reviewed the Agenda which had been available for public inspection in accordance with the law prior to this meeting of the Board of Trustees and reported that all matters considered by the Board at this meeting appeared on the Agenda.

Matt Burnham, as Clerk for Sanitary and Improvement District No. 1 of Cass County, Nebraska (the "District") does hereby certify that the above proceedings are a true and accurate statement of the proceedings had by the District at its May 16, 2024, meeting.



Matt Burnham, Clerk