

Executive Committee Meeting  
Thursday, April 1, 2021 10:00 AM  
Lower Platte North NRD Office  
P.O. Box 126  
Wahoo, NE 68066

1. UNFINISHED BUSINESS
2. MEETINGS
  - A. Pending
  - B. Reports
3. MANAGEMENT ITEMS
  - A. Directors Absence
  - B. Monthly Education Program  
Chris Poole has developed a PDF form for directors to complete their expense forms. Chris or staff would be available to give a quick review and explanation of how to complete this form.
  - C. HBE360 Contract Renewal  
Attached find a proposed engagement letter for the fiscal years ending June 30, 2022 and 2023. HBE360 has proposed a minor increase (3%), but as was the case with the last two-year agreement. We can lock in that rate for both years of the engagement rather than our typical annual adjustment. Most other items are similar to previous agreements, as no substantial nature or scope of the work was proposed to be changed.
  - D. Director iPad Needs  
Last month the decision was made to begin reimbursing all directors for use of their personal computers/notebooks. We now need to see if there is any director who does not own a personal computer so we can procure an ipad or tablet for them.
  - E. Lake Wanhoo Developments  
Discussion regarding potential developments on LPNNRD's Lake Wanhoo Property.
  - F. LPNNRD Insurance Review  
I have checked with 6 neighboring NRDs and it looks like there are two main companies covering those six...Inspro and Harry A. Koch (Cornerstone Insurance Company). Each of the districts I contacted used one of these two companies. I have reached out to LARM to get a definite answer from them whether we will have the option of staying with them and should have an answer by board meeting.
  - G. 2021 Requirement to Re-District Due to 2020 Census  
The final information obtained from the 2020 census is reported to be out and

official by August/September. Because we are currently voting "At Large" the district boundaries are not quite as defined as if we were 1:1. We last re-districted in 2020 and it did affect a couple of our sub-district representatives.

4. EQUIPMENT

A. Potential for FEMA Funding with 428 Funds

Chris Poole is looking into the potential of utilizing some of the FEMA 428 funds we have assigned for district equipment. Equipment would need to be purchased to assist with one of our projects damaged during the 2019 flood event. (Clear Creek or Wanahoo)

5. PERSONNEL

6. FINANCE

A. Approval of Financial Reports

Grant will be available via conference call to review the February Financial Statements.

B. Approval of Managers Time and Expense Sheets

Attached find Gottschalk's time and expense sheets.

C. Accounts over 90 Days

D. Dodge County Farm Credit Leasing Service Correction

Information was received from the Dodge County Treasurer to inform us that a tax refund to Dodge County is needed. A tax roll correction was approved for Farm Credit Leasing Services. Dodge County is requesting \$2,519.20 from the Lower Platte North NRD. The simplest method is to deduct these funds from our next payment from Dodge County. (see attachment)



CPAs & Consultants | Wealth Management



March 30, 2021

Eric Gottschalk  
Lower Platte North NRD  
PO Box 126  
Wahoo, NE 68066-0126

000712.000

## **AGREEMENT TO PROVIDE HBE 360 SERVICES (ENGAGEMENT LETTER)**

Dear Eric:

This Engagement Letter will confirm the agreement for and terms of Accounting and Advisory Services (hereinafter Services) to be provided to LOWER PLATTE NORTH NRD (hereinafter Organization) by HBE LLP (hereinafter HBE). Please read this Engagement Letter carefully as it outlines the expectations of both parties. This letter includes the entire agreement of the parties and specifically identifies those Services included, as well as those not included. If you have any questions regarding this Engagement Letter, or if any of the terms do not meet with your approval, please contact Kiley Wiechman directly prior to signing this letter.

### *Compilation with Report*

At Organization's request and under its direction, HBE will perform the complete and comprehensive services described in Appendices A and B, attached hereto and incorporated herein by this reference.

Additionally, you have requested that we prepare the financial statements of Organization, which comprise the monthly statements of net position and statements of activities during the years ending June 30, 2022 and 2023, and perform a compilation engagement with respect to those financial statements.

### *Our Responsibilities*

The objective of our engagement is to:

- a. Prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you; and
- b. Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

7140 Stephanie Lane | P.O. Box 23110 | Lincoln, NE | 68542-3110 | p: 402.423.4343 | f: 402.423.4346  
1314 Andrews Drive | Norfolk, NE | 68701 | p: 402.379.9294 | f: 402.379.2338  
9802 Nicholas Street | Suite 395 | Omaha, NE | 68114-2168 | p: 402.895.5050 | f: 402.895.5723  
[www.hbecpa.com](http://www.hbecpa.com)

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

In addition, the document we submit to you will include the Statement of Activities - Actual vs Budget. We will compile the required supplementary information, but we will not audit or review such information, nor express an opinion, a conclusion, or provide any assurance on it.

### *Your Responsibilities*

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- b. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America.
- c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
- d. The prevention and detection of fraud.
- e. To ensure that the entity complies with the laws and regulations applicable to its activities.
- f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- g. To provide us with:
  - i. Access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - ii. Additional information that we may request from you for the purpose of the compilation engagement.
  - iii. Unrestricted access to persons within the entity of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements and

any additional non-attest services designated in Appendix A. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

If we are authorized to set-up the automatic payment of tax liabilities using an electronic payment service provided by federal or any individual states or local jurisdictions, it is your responsibility to verify the amounts and that sufficient funds are in the account to cover the scheduled payment amount. Unless instructed otherwise, all automatically scheduled payments will be set to come out of your account on the due date of the return. You are responsible for interest, penalties or fees related but not limited to incorrect payment amounts or resulting bank fees.

On March 11, 2020, the World Health Organization declared the coronavirus (COVID-19) outbreak a pandemic. The duration and impact of the pandemic have been expansive, and several stimulus packages have been signed into law in the United States (“U.S.”) providing economic relief to businesses and individuals. Many of those relief measures have been in the form of tax provisions, and some of those tax provisions have retroactive application. If you have any questions regarding the application of these economic tax relief measures, please ask us for advice in that regard. It is your responsibility to provide all information related to any programs you may have participated in as such.

### *Our Report*

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content.

Our report will disclose that the Organization’s management has elected to omit the statement of cash flows and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the statement of cash flows and omitted disclosures were to be included in the financial statements, they might influence the user’s conclusions about the Organization’s financial position, results of operations, and cash flows. Accordingly, the financial statements will not be designed for those who are not informed about such matters. We will also disclose that we are not independent with respect to Organization in our report.

You agree to include our accountant’s compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to ask our permission to do so.

### *Other Relevant Information*

If Organization has questions and/or concerns regarding the ongoing financial reporting, accounting records, and business management issues, HBE will provide additional assistance and describe any alternatives to which HBE is aware. The advice and related alternatives from HBE will be based on our knowledge, training and experience, but at all times, the decisions made by Organization are strictly those of Organization, as is the responsibility for the financial records of Organization.

If necessary, HBE may suggest Organization contact an attorney, one of our strategic partners with specific expertise, or another party who may be better suited to assist Organization.

HBE, in its sole professional judgment, reserves the right to refuse to take any action that could be construed as making management decisions or performing management functions not otherwise described herein, including determining account codings and approving journal entries and will notify Organization of any such refusal.

A successful working relationship requires a significant commitment from both parties. Organization is responsible to have staff available to work with HBE, to provide timely responses to questions, calls and emails, and to devote the resources necessary to achieve the objectives of this agreement. If the information provided by Organization is not submitted in a timely manner or is incomplete or unusable, HBE reserves the right to charge additional fees and expenses for services required to correct the problem and/or update accounting records upon receipt of past due information. If this occurs, HBE will contact Organization to discuss the matter and the anticipated delay in performing services.

HBE will rely on the Board of Directors of Organization and its management to discharge the forgoing responsibilities, therefore, Organization holds harmless and releases HBE, its partners and employees from all claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of the Organization's management, which has caused, in any respect, HBE's inability to discover such matters should they exist, except to the extent caused by the negligence or willful misconduct of HBE, or its partners or employees. This provision shall survive the termination of this Engagement Letter for Services.

### *Communications*

Communication is vital to a strong working relationship. To best serve Organization, HBE's Services are provided in a virtual environment. HBE has many ways of working with Organization remotely. HBE prefers to work remotely as it makes scheduling appointments more efficient, it is a more cost-effective alternative for both parties, and it allows HBE to be more readily available to answer Organization's questions as they arise. Occasionally, face to face communication is necessary, however, the most widely used form of communication for Services provided will be via email and telephone.

### *Hardware and Software Warranties*

During the course of the agreement, HBE may recommend the purchase and installation of computer or technological hardware, software, communications, or services by Organization. Warranties, to the extent they exist, are provided only by the manufacturer/developer/vendor of those computer or software products. HBE will do its best to provide appropriate recommendations when available, but the final decision and responsibility to purchase any computer or software products is at the sole discretion of Organization.

### *Computer Consulting Limitations*

HBE has a basic understanding of computer hardware, but our area of expertise is in accounting software and related integrated applications. HBE does not have the ability to work on your network, computer hardware, Windows configuration, mapping of drives or any other computer related issues. We advise that you maintain an ongoing relationship with a qualified IT professional and/or company to ensure that you have assistance available when technology needs arise. This includes your obligation to ensure that you have access to the internet in order to work with the software solutions and other "cloud-based" applications utilized by HBE as a core part of the Services provided to Organization.

### *Financial Investment - Fees*

Organization's financial investment in ongoing Services with HBE, as well as the scope of Services, is outlined in the Appendices of this Engagement Letter. In order to ensure seamless access to the Services from HBE, Organization's investment is conveniently structured as a monthly recurring automatic bank draft. Fees are more fully described in Appendix B.

### *Legally Required Services*

In the event that HBE is required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information HBE obtained and/or prepared during the course of this agreement, Organization agrees to compensate HBE at standard hourly rates for the time the legally required services are performed. HBE will request a reasonable retainer payment in advance of said services being performed, as well as ongoing replenishments of the retainer. Organization agrees to reimburse HBE for all out-of-pocket expenses incurred as a result of any legally required services.

### *Confidentiality*

HBE agrees to take reasonable steps to protect all Confidential Information and to use the Confidential Information only in connection with performing Services hereunder. For purposes of this Engagement Letter, Confidential Information shall mean any and all information which is private and not in the public domain for Organization and is provided, obtained, or produced in connection with the Services provided whether in written, oral, digital or other tangible form, including, without limitation, all information furnished at any time relating to Organization's organization, customers, intellectual property, processes, strategies, all portions of any analyses, compilations, data, studies, or other documents prepared by HBE that contain or are based on any furnished information or that reflect review of such information, and any and all information concerning Organization's plans and activities, ideas, projects, software, methodologies, processes, tools, experience, customers and suppliers, financial information, and any other information, which ought reasonably under the circumstances to be considered confidential (the "Confidential Information"). HBE agrees to take reasonable steps necessary to ensure that the confidentiality of the Confidential Information is maintained and that such Confidential Information is protected from unauthorized disclosure. Without limiting the generality of the foregoing, HBE shall not disclose Confidential Information to any party outside Organization, without the prior written approval of Organization. HBE represents that, as a matter of policy, it informs its personnel concerning maintaining the confidentiality of client information. The parties hereto agree that equitable relief, including injunctive relief and specific performance, shall be available in the event of any breach of the provisions of this agreement. Such remedies shall not be deemed to be the exclusive remedies for a breach of this agreement, but shall be in addition to all other remedies available at law or equity.

Organization shall assume all responsibility relating to adherence with privacy and disclosure requirements relating to the use and sharing of information in its industry.

Organization acknowledges that the proprietary information, documents, materials, management techniques, and other intellectual property utilized by HBE are a material source of the Services performed and that these materials were developed prior to this agreement. Any new forms, software, documents, or intellectual property developed by HBE for use by Organization shall belong to Organization and Organization shall have the right to use them. All report templates, manuals, forms, checklists, questionnaires, letters, agreements (including this one), and other documents created by HBE prior to our association with Organization, which is made available to Organization, are proprietary to HBE. Organization, nor any of its agents, shall copy, electronically store, reproduce, or make available to anyone other than Organization's personnel, any of HBE's proprietary documents. This shall apply to all materials, whether in digital or "hard copy" format.

### *Third Party Disclosure and the Use of Third-Party Services*

Unless indicated otherwise, Organization consents to and authorizes HBE to transmit Confidential Information to established and reputable third parties in order to facilitate delivering HBE's Services to

Organization. Examples of such transmissions may include access to contact information by members of HBE's team (independent contractors such as consultants, administrative assistants, or third-party developers), transfer of accounting information and other data files via the internet, online back-up services, web site developer and hosting services (for newsletter and order processing), credit card processing company, etc. HBE only works with established, reputable companies that have demonstrated a commitment to safeguarding data.

### *Email – Waiver of Liability*

In connection with this agreement, HBE will communicate with Organization or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from HBE will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails properly transmitted by HBE in connection with the performance of this agreement. In that regard, Organization agrees that HBE shall have no liability for any loss or damage to any person or entity resulting from the use of proper email transmissions, including any consequential, incidental, direct, indirect or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

### *Record Retention*

HBE will utilize established and reputable third-party applications (including internet-based application providers) to provide Services to Organization, such as online filing of Accounts Payable or other Organization documents. By signing this Engagement Letter, Organization acknowledges their understanding of the Services to be provided and agrees that HBE is not liable for record retention or any other services provided by these established and reputable third parties. This shall be true even in the event HBE absorbs the cost (in part or in full) of a third-party service as a benefit to Organization. At all times, Organization shall assume responsibility for a decision to maintain hard copies of original documents or to limit document retention to the digital copies stored by the web application. HBE is not responsible for permanent retention of Organization's source documents.

In the unlikely event that HBE does obtain any original documents from Organization, all said documents shall be returned to Organization promptly upon completion of work. HBE does not and will not retain copies of documents. It is the responsibility of Organization to safeguard documents in case of future need.

If this agreement ends for any reason, Organization will have the option to continue any third-party subscription-based services at Organization's expense. Organization agrees to complete the transfer of services to its name and assume responsibility for payment within 10 days of the end of HBE's Services. The "end date" will be defined as the 11th Organization day following the date shown on the email or letter of termination/resignation transmitted by either party. Organization understands that failure to assume responsibility for these services may result in said services being cancelled. Additional fees may apply if Organization later elects to restore said services or to request records from the third-party provider.

### *Mediation/Arbitration*

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

The parties agree that any dispute over fees charged by HBE to Organization shall be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, the parties acknowledge that, in the event of a dispute over fees charged by HBE, the parties give up the right to have the dispute decided in a court of law before a judge or jury and instead accept the use of arbitration for resolution.

### *Third Party Settlements*

In the event that HBE is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of Organization's intentional or knowing misrepresentation or provision to HBE of inaccurate or incomplete information in connection with this agreement, and not any failure on HBE's part to comply with professional standards, negligence or willful misconduct by HBE, Organization agrees to indemnify, defend, and hold harmless HBE against such obligations.

### *Governing Law*

This Agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.

### *Assignment*

All obligations provided under this agreement are between HBE and Organization and neither party shall assign any rights or delegate any obligations hereunder without the other party's prior written consent. Any attempted assignment without the required consent shall be null and void.

### *Costs of Enforcement and Claim Limitations*

In the event a party is adjudged to be in breach of this agreement, including, as to Organization, any payment obligations, and, as to HBE, any confidentiality obligations, the party in breach shall reimburse the non-breaching party for its reasonable out-of-pocket costs of enforcing the provisions of this agreement, including reasonable attorneys' fees and disbursements to the extent permitted by law.

### *Termination of Services*

In the event of a material default on the part of Organization, HBE reserves the right to suspend or terminate work, with forty-five (45) days prior written notice, except in the event of nonpayment, in which case HBE may suspend or terminate work within fifteen (15) days prior written notice to Organization. Upon suspension or termination, HBE will use commercially reasonable efforts to transfer any information in HBE's possession to Organization or its designated representative. Similarly, in the event of a material default on the part of HBE, Organization reserves the right to suspend or terminate this letter, with forty-five (45) days prior written notice to HBE.

If work is suspended due to lack of payment and HBE later receives payment from Organization along with a request to resume services, HBE will provide Organization with an updated timeline for completion of any past due work. Organization understands that this may result in significant delays in processing. HBE reserves the right to suspend work immediately if, during the course of Services, HBE becomes aware of any material matters which would compromise HBE's professional or legal standing in any manner.

Any dispute regarding billed amounts must be submitted in writing within 30 days of the invoice date; email is acceptable. No amounts may be disputed after said 30-day period.

If work is suspended or terminated as provided herein, Organization agrees that HBE will not be responsible for Organization's failure to meet government and other deadlines, for any penalties or interest that may be assessed against Organization resulting from failure to meet such deadlines, and for any other damages, including consequential damages.

### *Insurance Requirements*

Each party has general liability insurance to cover its employees and the activities described in this Engagement Letter and related Appendices.

### *Non-Solicitation*

HBE values each and every one of its clients, as well as each and every one of its employees. As we're sure you have also done in your business, we have spent a great deal of time and resources to locate, train and retain employees. Therefore, HBE respectfully requests that Organization does not solicit our employees to work for Organization.

### *Conclusion*

This Engagement Letter sets forth the entire agreement between the parties. This Engagement Letter supersedes any prior agreements, discussions or understandings. No amendment or modification of this agreement shall be valid unless in writing, signed by both parties. Additional services may be requested from time to time and if this occurs, HBE will communicate with Organization regarding the scope and estimated cost of these additional services. Engagements for additional services will necessitate issuance of a Service Order (Appendix C) which will act as an addendum to this agreement, or a separate engagement letter will be issued to reflect the obligations of both parties.

The terms of this agreement are valid if signed by both parties within 30 days of the date of this Engagement Letter. After that date an updated agreement may be necessary, which will include any changes to fees, billing structure, or any other aspect of Services to be performed.

If Organization agrees with the terms of this Engagement Letter, please sign below.

Very truly yours,

***HBE LLP***

Kiley A. Wiechman, CPA  
Partner

*APPROVED:*

The above Engagement Letter and supporting Appendices confirm Organization's understanding of the Services to be performed and the limitations of those services.

LOWER PLATTE NORTH NRD

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

## Appendix A

### Services Provided

#### *Annual Services*

- Assistance with preparation of annual Form 1096 and 1099
- Year- end accounting adjustments and closing of books, and the preparation and fair presentation of the annual financial statement in accordance with the United States of America generally accepted accounting principles
- Annual budget assistance
- Coordination at HBE (or remotely) of annual audit

#### *Monthly Services*

- Posting of monthly journal entries (Depreciation, Amortization, Other)
- Bank Account Reconciliations (Including loans and lines of credit)
- Credit Card Account Reconciliations (for business expenditures)
- Other Balance Sheet Account Reconciliations
- Monthly management reporting and consultation meeting with your HBE Outsourced Controller and/or CFO
- Lodging Tax and Sales Tax filings
- Grants and accounts receivable tracking
- Fixed asset maintenance
- Posting of summary transactions into accounting records from reports obtained from the utility billing system

#### *Bl-Weekly Services*

- Accounts Payable Processing – using Bill.com
- Download/Data Entry of Credit Card Transactions
- Download/Data Entry of “other” banking and transaction activity
- ADP payroll processing and benefits management (health insurance deductions, etc.)

#### *As-Needed Services*

- Assistance with vendor communications relating to obtaining W-9s. HBE will provide assistance in this area, but we do not assume responsibility for the completeness/accuracy of the W-9 information we receive from you and/or from your vendors.
- Manage banking relationships
- Designing internal controls relevant to the preparation and fair presentation of the financial statements
- Assist in the selection of accounting principles and assisting the organization in the application of accounting principles.

#### *Additional Services*

All Services other than those identified above, including reports not Identified above, will be considered outside the scope of the Engagement and will be treated as Additional Services subject to additional fees. Any said Additional Services will require a Service Order Request (Appendix C).

**Appendix B**

**Service Level Agreement, Financial Policies and Fees**

***HBE Accounting Team***

Services will be provided by the following HBE team members:

- Kiley Wiechman, Partner
- Grant Nuttelmann, Manager
- Stacey Gerdts, Client Accountant

Additional/alternate staff shall be assigned as needed and when appropriate.

***Processing and Reporting***

In order to ensure timely and accurate ongoing services, it is important that Organization provide HBE with current transactions, accounts payable, and other ongoing information. To that end, Organization shall ensure that all documents are timely submitted. Organization’s documents will be processed timely if all information is complete and there are no open questions. The schedule of processing and reporting will be determined by the parties and included in the processes and procedures binder that will be created for Organization. This schedule may be changed by mutual agreement of the parties.

***Financial Investment – Fees***

July 1, 2021 thru June 30, 2023

HBE 360 Level Services Platform per month	\$6,750
--	---------

HBE will meet regularly with Organization to evaluate the contract against the Services provided to-date to determine if potential adjustments are needed.

***Payment Methods***

We request that you allow us to bill your fixed fee via recurring automatic draft to your bank account at the beginning of each month.

***Out of Pocket Expenses***

Organization shall be charged separately for any travel and/or any out-of-pocket expenses HBE incurs on Organization’s behalf (office supplies, postage, etc.). These charges will be invoiced monthly and due within 30 days of the invoice date. HBE, at its discretion, reserves the right to request payment in advance for estimated out-of-pocket expenses.

Appendix C

Eric Gottschalk  
Lower Platte North NRD  
PO Box 126  
Wahoo, NE 68066-0126

000712.000

RE: Addendum to Existing Engagement Letter

Service Order Request

Dear Board of Directors:

This letter is to confirm a request for the following services, which are outside the scope of the initial Engagement Letter:

<<Description of the nature of services>>

By signing this Addendum to the existing Engagement Letter, Lower Platte North NRD is providing consent for HBE to initiate services and receive payment as described below. All other terms and conditions relating to the services Lower Platte North NRD has requested are as outlined in the Engagement Letter.

Estimated Fee for the services described above: \$ \_\_\_\_\_

Balance due in order to begin work: \$ \_\_\_\_\_

With this signed agreement, Lower Platte North NRD authorizes HBE to draft payment electronically for the "balance due" shown above using the credit card or bank account on file with HBE.

Estimated start date of this request: \_\_\_\_\_

Estimated completion date of this request: \_\_\_\_\_

Notes: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

APPROVED:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

Financial Statements and Accountant's Compilation Report

**Lower Platte North Natural Resources District**

February 28, 2021

## ACCOUNTANT'S COMPILATION REPORT

The Board of Directors  
Lower Platte North Natural Resources District  
Wahoo, Nebraska

Management is responsible for the accompanying financial statements of the Lower Platte North Natural Resources District, which comprise the Statements of Net Position as of February 28, 2021, and the related Statements of Activities for the month and eight months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying Statements of Activities – Actual vs. Budget are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplemental information, except the budget information, was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information. The budget information presented in the Actual vs. Budget is of a nonaccounting nature and has not been subjected to our compilation engagement.

We are not independent with respect to the Lower Platte North Natural Resources District.

Lincoln, Nebraska

March 29, 2021

## Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 02/28/2021	Rural Water-Bruno As of 02/28/2021	Rural Water-Colon As of 02/28/2021	All Districts As of 02/28/2021
<b>Assets</b>				
<b>Current Assets</b>				
<b>Cash and Cash Equivalents</b>				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanahoo	400.00	0.00	0.00	400.00
102001 - Cash - Union Bank	148,461.16	0.00	0.00	148,461.16
103000 - Cash - County Treasurer	93,082.88	0.00	0.00	93,082.88
104000 - Cash - Education Building Res.	5,850.00	0.00	0.00	5,850.00
111100 - Investments - NRD - NPAIT	2,323.14	0.00	0.00	2,323.14
111105 - Union Bank STFIT	2,749,804.08	0.00	0.00	2,749,804.08
<b>Total Cash and Cash Equivalents</b>	<b>3,000,071.26</b>	<b>60.00</b>	<b>90.00</b>	<b>3,000,221.26</b>
<b>Accounts Receivable, Net</b>				
<b>Accounts Receivable</b>				
105000 - Accounts Receivable	912,591.33	2,487.92	8,083.74	923,162.99
105060 - Due from Bruno Water Fund	209,617.28	0.00	0.00	209,617.28
105070 - Due from Colon Water Fund	61,858.82	0.00	0.00	61,858.82
109000 - Taxes Receivable	2,723,297.38	0.00	0.00	2,723,297.38
<b>Total Accounts Receivable</b>	<b>3,907,364.81</b>	<b>2,487.92</b>	<b>8,083.74</b>	<b>3,917,936.47</b>
<b>Total Accounts Receivable, Net</b>	<b>3,907,364.81</b>	<b>2,487.92</b>	<b>8,083.74</b>	<b>3,917,936.47</b>
<b>Inventory</b>				
165503 - Rural Water Inventory	0.00	6,512.37	9,768.56	16,280.93
<b>Total Inventory</b>	<b>0.00</b>	<b>6,512.37</b>	<b>9,768.56</b>	<b>16,280.93</b>
<b>Prepaid Expenses</b>				
116000 - Prepaid Expenses	94,188.83	0.00	0.00	94,188.83
<b>Total Prepaid Expenses</b>	<b>94,188.83</b>	<b>0.00</b>	<b>0.00</b>	<b>94,188.83</b>
<b>Other Current Assets</b>				
111225 - Investments - Borrow Fund - NPAIT	114,700.80	0.00	0.00	114,700.80
111250 - Investments - Alliance GIS Project	7,556.38	0.00	0.00	7,556.38
111450 - Investments - Elkhorn River Breakout	136,290.24	0.00	0.00	136,290.24
111550 - Investments - Elkhorn Breakout	2,690.88	0.00	0.00	2,690.88
111600 - Investments - Wanahoo SRA	261,103.45	0.00	0.00	261,103.45
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	8,489.57	8,489.57
<b>Total Other Current Assets</b>	<b>522,341.75</b>	<b>0.00</b>	<b>8,489.57</b>	<b>530,831.32</b>
<b>Total Current Assets</b>	<b>7,523,966.65</b>	<b>9,060.29</b>	<b>26,431.87</b>	<b>7,559,458.81</b>
<b>Fixed Assets, Net of Depreciation</b>				
<b>Fixed Assets</b>				
140210 - Water Line Capital Improvement	0.00	726,156.51	1,180,075.05	1,906,231.56
140226 - Colon Water Loan Fees	0.00	0.00	2,000.00	2,000.00
160000 - Conservation Property	123,971.00	0.00	0.00	123,971.00
161000 - Land	9,642,191.58	0.00	0.00	9,642,191.58
162000 - Infrastructure	25,313,521.81	0.00	0.00	25,313,521.81
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	1,051,049.14	0.00	0.00	1,051,049.14
165000 - Machinery & Equipment	88,878.89	0.00	0.00	88,878.89
165100 - Machinery & Equipment - O & M	190,238.38	0.00	0.00	190,238.38
165200 - Machinery & Equipment - Water	280,532.47	0.00	0.00	280,532.47
165300 - Machinery & Equipment - Projects	87,917.52	0.00	0.00	87,917.52
165400 - Machinery & Equipment - I & E	2,628.66	0.00	0.00	2,628.66
165505 - Rural Water Equipment	0.00	17,997.98	26,996.98	44,994.96
165507 - Lake Wanahoo Equipment	13,711.14	0.00	0.00	13,711.14
167000 - Auto and Truck	290,171.15	0.00	0.00	290,171.15
169000 - Equipment	12,187.27	0.00	0.00	12,187.27
169100 - Office Equipment	20,031.58	0.00	0.00	20,031.58
169200 - Computer Equipment	59,734.15	0.00	0.00	59,734.15

See Accountant's Compilation Report

## Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 02/28/2021	Rural Water-Bruno As of 02/28/2021	Rural Water-Colon As of 02/28/2021	All Districts As of 02/28/2021
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	284,700.00	0.00	0.00	284,700.00
169700 - GW Monitoring Equipment	7,500.00	0.00	0.00	7,500.00
<b>Total Fixed Assets</b>	<b>38,109,213.84</b>	<b>744,154.49</b>	<b>1,209,072.03</b>	<b>40,062,440.36</b>
<b>Accumulated Depreciation</b>				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	637.53	637.53
162900 - Accum Depr - Infra. & Land Imp.	3,314,830.02	0.00	0.00	3,314,830.02
164000 - Accum Depr - Buildings	468,536.53	0.00	0.00	468,536.53
165700 - Accum Depr - Water Line	0.00	124,866.20	230,175.92	355,042.12
166000 - Accum Depr - Machinery & Equipment	472,289.13	12,923.05	19,384.51	504,596.69
168000 - Accum Depr - Auto & Truck	224,476.40	0.00	0.00	224,476.40
169550 - Accum Depr - Master DB Water	42,614.74	0.00	0.00	42,614.74
170000 - Accum Depr - Office Equipment	80,435.16	0.00	0.00	80,435.16
<b>Total Accumulated Depreciation</b>	<b>4,603,181.98</b>	<b>137,789.25</b>	<b>250,197.96</b>	<b>4,991,169.19</b>
<b>Total Property and Equipment</b>	<b>33,506,031.86</b>	<b>606,365.24</b>	<b>958,874.07</b>	<b>35,071,271.17</b>
<b>Other Assets</b>				
<b>Other Assets</b>				
105005 - Accounts Receivable-L/T	114,892.33	0.00	0.00	114,892.33
<b>Total Other Assets</b>	<b>114,892.33</b>	<b>0.00</b>	<b>0.00</b>	<b>114,892.33</b>
<b>Total Other Assets</b>	<b>114,892.33</b>	<b>0.00</b>	<b>0.00</b>	<b>114,892.33</b>
<b>Total Assets</b>	<b>\$ 41,144,890.84</b>	<b>\$ 615,425.53</b>	<b>\$ 985,305.94</b>	<b>\$ 42,745,622.31</b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
201000 - Accounts Payable	118,681.45	1,995.75	1,664.24	122,341.44
201100 - Sewer Collections Payable	0.00	0.00	4,788.00	4,788.00
202060 - Due to General Fund	0.00	209,617.28	61,858.82	271,476.10
<b>Total Accounts Payable</b>	<b>118,681.45</b>	<b>211,613.03</b>	<b>68,311.06</b>	<b>398,605.54</b>
<b>Accrued Liabilities</b>				
200700 - Colon RW Accrued Interest	0.00	0.00	544.75	544.75
206001 - Accrued Compensated Absences	201,315.07	1,431.10	2,132.80	204,878.97
207305 - Lodging Tax Czechland	3.60	0.00	0.00	3.60
207306 - Sales Tax Payable Wanahoo	369.75	0.00	0.00	369.75
207307 - Lodging Tax Wanahoo	336.13	0.00	0.00	336.13
<b>Total Accrued Liabilities</b>	<b>202,024.55</b>	<b>1,431.10</b>	<b>2,677.55</b>	<b>206,133.20</b>
<b>Other Current Liabilities</b>				
204000 - Deposits	0.00	400.00	1,800.00	2,200.00
204500 - Deferred Income	11,049.76	0.00	0.00	11,049.76
204600 - Education Building Deposits	5,850.00	0.00	0.00	5,850.00
207300 - Sales Tax Payable	187.64	55.05	148.68	391.37
207304 - Sales Tax Payable Czechland	3.96	0.00	0.00	3.96
231000 - Permits Liability - DEQ	7.00	0.00	0.00	7.00
231100 - Permits Liability - G&P	370.00	0.00	0.00	370.00
<b>Total Other Current Liabilities</b>	<b>17,468.36</b>	<b>455.05</b>	<b>1,948.68</b>	<b>19,872.09</b>
<b>Total Current Liabilities</b>	<b>338,174.36</b>	<b>213,499.18</b>	<b>72,937.29</b>	<b>624,610.83</b>
<b>Long Term Liabilities</b>				
<b>Note Payable - Long Term</b>				

See Accountant's Compilation Report

## Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 02/28/2021	Rural Water-Bruno As of 02/28/2021	Rural Water-Colon As of 02/28/2021	All Districts As of 02/28/2021
200600 - Note Payable - Colon Rural Water	0.00	0.00	30,166.39	30,166.39
<b>Total Long Term Note Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>30,166.39</b>	<b>30,166.39</b>
<b>Total Long Term Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>30,166.39</b>	<b>30,166.39</b>
<b>Total Liabilities</b>	<b>338,174.36</b>	<b>213,499.18</b>	<b>103,103.68</b>	<b>654,777.22</b>
<b>Fund Balances</b>				
<b>Net Assets</b>	<b>38,702,314.02</b>	<b>406,279.20</b>	<b>890,413.70</b>	<b>39,999,006.92</b>
<b>Change in Net Position</b>	<b>2,104,402.46</b>	<b>(4,352.85)</b>	<b>(8,211.44)</b>	<b>2,091,838.17</b>
<b>Total Fund Balances</b>	<b>40,806,716.48</b>	<b>401,926.35</b>	<b>882,202.26</b>	<b>42,090,845.09</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 41,144,890.84</b>	<b>\$ 615,425.53</b>	<b>\$ 985,305.94</b>	<b>\$ 42,745,622.31</b>

See Accountant's Compilation Report

**Lower Platte North NRD  
Statements of Activities  
For the Month Ended**

	Natural Resources District Month Ending 02/28/2021	Rural Water-Bruno Month Ending 02/28/2021	Rural Water-Colon Month Ending 02/28/2021	All Districts Month Ending 02/28/2021
<b>Income</b>				
<b>Federal Income</b>				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	2,210.25	0.00	0.00	2,210.25
303209 - Shell Creek Phase II 319 - NDEE	0.00	0.00	0.00	0.00
303210 - Shell Creek Phase II - 319 DEQ	0.00	0.00	0.00	0.00
303225 - Wahoo Creek WS PL566	17,597.50	0.00	0.00	17,597.50
303250 - Water Smart Grant	0.00	0.00	0.00	0.00
303400 - Sand and Duck 319	0.00	0.00	0.00	0.00
303475 - Cottonwood 319	0.00	0.00	0.00	0.00
303960 - Hazard Mitigation - Federal	0.00	0.00	0.00	0.00
303961 - FEMA - Flood Funds	201,455.92	0.00	0.00	201,455.92
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
<b>Total Federal Income</b>	<b>\$ 221,263.67</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 221,263.67</b>
<b>Local Income</b>				
304105 - Education Building Rent	260.00	0.00	0.00	260.00
304112 - Dirt Sales - Wanahoo	1.44	0.00	0.00	1.44
<b>Total Local Income</b>	<b>261.44</b>	<b>0.00</b>	<b>0.00</b>	<b>261.44</b>
<b>Rural Water Income</b>				
304240 - Water Sales	0.00	2,984.90	3,685.20	6,670.10
304295 - Colon Sewer Fees	0.00	0.00	2,196.00	2,196.00
304261 - Other Revenue	0.00	0.97	174.10	175.07
<b>Total Rural Water Income</b>	<b>0.00</b>	<b>2,985.87</b>	<b>6,055.30</b>	<b>9,041.17</b>
<b>Property Tax Income</b>				
305200 - General Fund Property Taxes-Butler	248.66	0.00	0.00	248.66
305300 - General Fund Property Taxes-Colfax	81.73	0.00	0.00	81.73
305400 - General Fund Property Taxes-Dodge	2,140.40	0.00	0.00	2,140.40
305500 - General Fund Property Taxes-Madison	457.07	0.00	0.00	457.07
305600 - General Fund Property Taxes-Platte	4.11	0.00	0.00	4.11
305700 - General Fund Property Taxes-Saunders	1,216.65	0.00	0.00	1,216.65
<b>Total Property Tax Income</b>	<b>4,148.62</b>	<b>0.00</b>	<b>0.00</b>	<b>4,148.62</b>
<b>Investment Income</b>				
311400 - Interest-NPAIT Wanahoo SRA	3.33	0.00	0.00	3.33
311450 - Interest Income-Elkhorn IPA	420.60	0.00	0.00	420.60
311600 - Interest - STFIT NRD	167.37	0.00	0.00	167.37
304350 - Colon RW Interest - NPAIT	0.00	0.00	0.10	0.10
<b>Total Investment Income</b>	<b>591.30</b>	<b>0.00</b>	<b>0.10</b>	<b>591.40</b>
<b>Equipment Rent and Misc</b>				
309350 - Sales - Well Permits	50.00	0.00	0.00	50.00
309400 - Sales - Other	75.00	0.00	0.00	75.00
309600 - Game & Park Permit Sales	20.00	0.00	0.00	20.00
310000 - Chemigation Permits	28.00	0.00	0.00	28.00
310200 - Czechland Camping Fees	64.44	0.00	0.00	64.44
310201 - Wanahoo Park Permits	5,747.25	0.00	0.00	5,747.25
310202 - Lake Wanahoo Camping	6,189.12	0.00	0.00	6,189.12
313000 - Miscellaneous Income	546.62	0.00	0.00	546.62
315000 - RWD Administrative Fees	333.51	0.00	0.00	333.51
316000 - Employee/Director Reimb	50.76	0.00	0.00	50.76
318500 - Change in COE Revenue	(110,004.16)	0.00	0.00	(110,004.16)
<b>Total Equipment Rent and Misc</b>	<b>(96,899.46)</b>	<b>0.00</b>	<b>0.00</b>	<b>(96,899.46)</b>
<b>Total Income</b>	<b>129,365.57</b>	<b>2,985.87</b>	<b>6,055.40</b>	<b>138,406.84</b>
<b>Expenses</b>				
<b>Administration Expenses</b>				
<b>Dues &amp; Membership</b>				
410203 - Dues - NARD	2,413.34	0.00	0.00	2,413.34
<b>Total Dues &amp; Membership</b>	<b>2,413.34</b>	<b>0.00</b>	<b>0.00</b>	<b>2,413.34</b>
<b>Fees and Licenses</b>				
410302 - NRD Fees And Licenses	14,672.74	0.00	0.00	14,672.74
410304 - NRD Union Bank Fees	39.20	0.00	0.00	39.20
<b>Total Fees and Licenses</b>	<b>14,711.94</b>	<b>0.00</b>	<b>0.00</b>	<b>14,711.94</b>
<b>Insurance</b>				
410501 - Insurance-Auto	912.42	0.00	0.00	912.42

See Accountant's Compilation Report

**Lower Platte North NRD  
Statements of Activities  
For the Month Ended**

	Natural Resources District Month Ending 02/28/2021	Rural Water-Bruno Month Ending 02/28/2021	Rural Water-Colon Month Ending 02/28/2021	All Districts Month Ending 02/28/2021
410502 - Insurance-Errors & Omissions	444.58	0.00	0.00	444.58
410504 - Insurance-Liability	2,346.50	0.00	0.00	2,346.50
410505 - Insurance-Property	1,134.25	0.00	0.00	1,134.25
<b>Total Insurance</b>	<b>4,837.75</b>	<b>0.00</b>	<b>0.00</b>	<b>4,837.75</b>
<b>Interest Expense</b>				
410600 - Interest Expense	0.00	0.00	108.95	108.95
<b>Total Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>108.95</b>	<b>108.95</b>
<b>Legal Notices</b>				
410701 - Legal Notices	87.03	0.00	0.00	87.03
<b>Total Legal Notices</b>	<b>87.03</b>	<b>0.00</b>	<b>0.00</b>	<b>87.03</b>
<b>Maintenance Contracts</b>				
410800 - Maintenance Contracts	537.65	0.00	0.00	537.65
<b>Total Maintenance Contracts</b>	<b>537.65</b>	<b>0.00</b>	<b>0.00</b>	<b>537.65</b>
<b>Office Supply &amp; Expense</b>				
410902 - Office Supplies & Equip	93.97	0.00	0.00	93.97
410906 - Office Expense - Other	147.26	0.00	0.00	147.26
<b>Total Office Supply &amp; Expense</b>	<b>241.23</b>	<b>0.00</b>	<b>0.00</b>	<b>241.23</b>
<b>Computer Supply &amp; Expense</b>				
411002 - Computer Consultant	375.00	0.00	0.00	375.00
411004 - Computer Software	604.50	0.00	0.00	604.50
411006 - Email	126.00	0.00	0.00	126.00
<b>Total Computer Supply &amp; Expense</b>	<b>1,105.50</b>	<b>0.00</b>	<b>0.00</b>	<b>1,105.50</b>
<b>Postage</b>				
411200 - Postage	1,038.30	0.00	0.00	1,038.30
<b>Total Postage</b>	<b>1,038.30</b>	<b>0.00</b>	<b>0.00</b>	<b>1,038.30</b>
<b>Professional Services</b>				
411301 - Prof Serv-Accounting	6,550.00	0.00	0.00	6,550.00
411311 - Washington Expense	4,300.00	0.00	0.00	4,300.00
<b>Total Professional Services</b>	<b>10,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,850.00</b>
<b>Telephone Expense</b>				
411601 - Telephone - Cellular	862.13	0.00	0.00	862.13
411602 - Local Phone & Internet	527.22	0.00	0.00	527.22
411605 - Director iPad Cell Service	85.62	0.00	0.00	85.62
<b>Total Telephone Expense</b>	<b>1,474.97</b>	<b>0.00</b>	<b>0.00</b>	<b>1,474.97</b>
<b>Utilities</b>				
411700 - Utilities Expense	1,186.94	0.00	0.00	1,186.94
<b>Total Utilities</b>	<b>1,186.94</b>	<b>0.00</b>	<b>0.00</b>	<b>1,186.94</b>
<b>Total Administration Expenses</b>	<b>38,484.65</b>	<b>0.00</b>	<b>108.95</b>	<b>38,593.60</b>
<b>Information &amp; Education Expenses</b>				
<b>Information</b>				
420201 - Annual Report/Viaduct	775.70	0.00	0.00	775.70
420208 - Miscellaneous	175.75	0.00	0.00	175.75
420209 - Ktic Ad	182.00	0.00	0.00	182.00
420211 - E-Ads	335.00	0.00	0.00	335.00
<b>Total Information</b>	<b>1,468.45</b>	<b>0.00</b>	<b>0.00</b>	<b>1,468.45</b>
<b>Total Information &amp; Education Expenses</b>	<b>1,468.45</b>	<b>0.00</b>	<b>0.00</b>	<b>1,468.45</b>
<b>Operation &amp; Maintenance</b>				
<b>Auto and Truck</b>				
430101 - Auto & Truck Gas	661.79	0.00	0.00	661.79
430102 - Auto & Truck R&M	730.75	0.00	0.00	730.75
<b>Total Auto and Truck</b>	<b>1,392.54</b>	<b>0.00</b>	<b>0.00</b>	<b>1,392.54</b>
<b>Building Maintenance</b>				
430201 - Bldg Maintenance	682.05	0.00	0.00	682.05
430202 - Office Cleaning	360.00	0.00	0.00	360.00
430203 - Garbage Maintenance	140.00	0.00	0.00	140.00
<b>Total Building Maintenance</b>	<b>1,182.05</b>	<b>0.00</b>	<b>0.00</b>	<b>1,182.05</b>
<b>Operation and Maintenance</b>				
430401 - Czechland & Homestead	57.20	0.00	0.00	57.20
430402 - Equipment Upkeep	120.00	0.00	0.00	120.00
430403 - Operation & Maintenance	101.85	0.00	0.00	101.85
430406 - Wanahoo Park Operation	1,235.00	0.00	0.00	1,235.00
430407 - Monitoring Wanahoo Dam	2,863.25	0.00	0.00	2,863.25
430408 - Wanahoo Rec Mgmt	2,821.84	0.00	0.00	2,821.84
430409 - Lake Wanahoo Education Building	623.22	0.00	0.00	623.22

See Accountant's Compilation Report

**Lower Platte North NRD  
Statements of Activities  
For the Month Ended**

	Natural Resources District Month Ending 02/28/2021	Rural Water-Bruno Month Ending 02/28/2021	Rural Water-Colon Month Ending 02/28/2021	All Districts Month Ending 02/28/2021
<b>Total Operation and Maintenance</b>	<b>7,822.36</b>	<b>0.00</b>	<b>0.00</b>	<b>7,822.36</b>
<b>Project Repairs</b>				
430504 - Rawhide Channel Maintenance	6,892.42	0.00	0.00	6,892.42
<b>Total Project Repairs</b>	<b>6,892.42</b>	<b>0.00</b>	<b>0.00</b>	<b>6,892.42</b>
<b>Other</b>				
430802 - Stock For Resale - Trees	175.00	0.00	0.00	175.00
430803 - Lower Platte Weed Mgmt Area	30,000.00	0.00	0.00	30,000.00
430804 - O&M One-Call Services	2.31	0.00	0.00	2.31
<b>Total Other</b>	<b>30,177.31</b>	<b>0.00</b>	<b>0.00</b>	<b>30,177.31</b>
<b>Total Operation &amp; Maintenance</b>	<b>47,466.68</b>	<b>0.00</b>	<b>0.00</b>	<b>47,466.68</b>
<b>Personnel Expenses</b>				
<b>Director Expense</b>				
440101 - Director Meeting Expense	62.22	0.00	0.00	62.22
440102 - Director Mileage Expense	75.90	0.00	0.00	75.90
<b>Total Director Expense</b>	<b>138.12</b>	<b>0.00</b>	<b>0.00</b>	<b>138.12</b>
<b>Director Per Diem</b>				
440200 - Director Per Diem	5,850.00	0.00	0.00	5,850.00
<b>Total Director Per Diem</b>	<b>5,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,850.00</b>
<b>Employee Benefits</b>				
440301 - Dental Insurance	1,766.16	0.00	0.00	1,766.16
440302 - Health Insurance	26,512.57	0.00	0.00	26,512.57
440303 - Retirement Benefit - 414H	4,729.88	0.00	0.00	4,729.88
440306 - Workmans Comp Benefit	1,248.75	0.00	0.00	1,248.75
440307 - Employee Benefits - Other	30.15	0.00	0.00	30.15
440309 - Flexible Spending Fee	16.00	0.00	0.00	16.00
<b>Total Employee Benefits</b>	<b>34,303.51</b>	<b>0.00</b>	<b>0.00</b>	<b>34,303.51</b>
<b>Payroll Taxes</b>				
440401 - FICA - ER	5,123.50	0.00	0.00	5,123.50
440402 - Medicare - ER	1,198.27	0.00	0.00	1,198.27
<b>Total Payroll Taxes</b>	<b>6,321.77</b>	<b>0.00</b>	<b>0.00</b>	<b>6,321.77</b>
<b>Personnel Expense</b>				
440501 - Personnel Meeting Exp	237.35	0.00	0.00	237.35
440503 - Safety Committee	128.39	0.00	0.00	128.39
440504 - Personnel Uniform Exp	120.50	0.00	0.00	120.50
<b>Total Personnel Expense</b>	<b>486.24</b>	<b>0.00</b>	<b>0.00</b>	<b>486.24</b>
<b>Salaries</b>				
440601 - Salaries - Administration	17,444.52	0.00	0.00	17,444.52
440602 - Salaries - Clerical	1,767.84	0.00	0.00	1,767.84
440604 - Salaries - I & E	6,346.14	0.00	0.00	6,346.14
440605 - Salaries - Op & Maint	11,271.19	0.00	0.00	11,271.19
440606 - NRCS Support	10,054.32	0.00	0.00	10,054.32
440607 - Salaries - Projects	7,969.74	0.00	0.00	7,969.74
440608 - Salaries - Water	27,323.73	0.00	0.00	27,323.73
440616 - Lake Wanhoo Park Op.	3,233.60	0.00	0.00	3,233.60
<b>Total Salaries</b>	<b>85,411.08</b>	<b>0.00</b>	<b>0.00</b>	<b>85,411.08</b>
<b>Total Personnel Expenses</b>	<b>132,510.72</b>	<b>0.00</b>	<b>0.00</b>	<b>132,510.72</b>
<b>Water Expenses</b>				
<b>Groundwater Management Plan</b>				
460103 - GWMP - Nitrogen Classes	75.00	0.00	0.00	75.00
460110 - Basin Wide Water Plan	833.33	0.00	0.00	833.33
460111 - Flow Meter Maintenance	17,563.00	0.00	0.00	17,563.00
<b>Total Groundwater Management Plan</b>	<b>18,471.33</b>	<b>0.00</b>	<b>0.00</b>	<b>18,471.33</b>
<b>Groundwater Programs</b>				
460201 - Decommissioned Wells	1,788.45	0.00	0.00	1,788.45
460209 - Groundwater Programs Other	490.00	0.00	0.00	490.00
<b>Total Groundwater Programs</b>	<b>2,278.45</b>	<b>0.00</b>	<b>0.00</b>	<b>2,278.45</b>
<b>Special Projects</b>				
460504 - ENWRA	2,783.33	0.00	0.00	2,783.33
460520 - NET Grant	871.20	0.00	0.00	871.20
<b>Total Special Projects</b>	<b>3,654.53</b>	<b>0.00</b>	<b>0.00</b>	<b>3,654.53</b>
<b>Land Treatment</b>				
450803 - Shell Creek Watershed Plan 319	2,210.25	0.00	0.00	2,210.25
<b>Total Land Treatment</b>	<b>2,210.25</b>	<b>0.00</b>	<b>0.00</b>	<b>2,210.25</b>
<b>Total Water Expenses</b>	<b>26,614.56</b>	<b>0.00</b>	<b>0.00</b>	<b>26,614.56</b>

See Accountant's Compilation Report

**Lower Platte North NRD  
Statements of Activities  
For the Month Ended**

	Natural Resources District Month Ending 02/28/2021	Rural Water-Bruno Month Ending 02/28/2021	Rural Water-Colon Month Ending 02/28/2021	All Districts Month Ending 02/28/2021
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	0.00	1,885.89	0.00	1,885.89
570204 - Testing	0.00	30.00	30.00	60.00
570208 - Lpnrnd Adm. Fee	0.00	149.25	184.26	333.51
570210 - Health/Life/Vision/LTD - ER	0.00	182.44	273.68	456.12
570211 - Dental - ER	0.00	22.55	33.82	56.37
570212 - 414H ER Contributions	0.00	55.44	83.16	138.60
570215 - ER Social Security Tax	0.00	90.11	130.59	220.70
570216 - ER Medicare Tax	0.00	21.08	30.54	51.62
570217 - Salaries	0.00	394.68	665.77	1,060.45
570219 - Fees And Licenses	0.00	17.12	25.69	42.81
570223 - Rural Water Gasoline	0.00	41.52	46.67	88.19
570308 - Colon Meter House Expense	0.00	0.00	144.24	144.24
570309 - Colon Sewer Collections	0.00	0.00	2,196.00	2,196.00
<b>Total Rural Water District Expenses</b>	<b>0.00</b>	<b>2,890.08</b>	<b>3,844.42</b>	<b>6,734.50</b>
<b>Depreciation Expense</b>				
<b>Depreciation</b>				
908000 - Depreciation Expense	39,230.88	707.85	1,477.81	41,416.54
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
<b>Total Depreciation</b>	<b>39,230.88</b>	<b>707.85</b>	<b>1,481.98</b>	<b>41,420.71</b>
<b>Total Depreciation Expense</b>	<b>39,230.88</b>	<b>707.85</b>	<b>1,481.98</b>	<b>41,420.71</b>
<b>Total Expenses</b>	<b>285,775.94</b>	<b>3,597.93</b>	<b>5,435.35</b>	<b>294,809.22</b>
<b>Total Change in Net Position</b>	<b>\$ (156,410.37)</b>	<b>\$ (612.06)</b>	<b>\$ 620.05</b>	<b>\$ (156,402.38)</b>

**Lower Platte North NRD  
Statements of Activities  
For the Periods Ended**

	Natural Resources District Year To Date 02/28/2021	Rural Water-Bruno Year To Date 02/28/2021	Rural Water-Colon Year To Date 02/28/2021	All Districts Year To Date 02/28/2021
<b>Income</b>				
<b>Federal Income</b>				
303206 - Wahoo Creek 319 Grant	36,036.00	0.00	0.00	36,036.00
303207 - Shell Creek 319 Grant	211,128.63	0.00	0.00	211,128.63
303209 - Shell Creek Phase II 319 - NDEE	0.00	0.00	0.00	0.00
303210 - Shell Creek Phase II - 319 DEQ	0.00	0.00	0.00	0.00
303225 - Wahoo Creek WS PL566	77,063.52	0.00	0.00	77,063.52
303250 - Water Smart Grant	6,738.27	0.00	0.00	6,738.27
303400 - Sand and Duck 319	0.00	0.00	0.00	0.00
303475 - Cottonwood 319	0.00	0.00	0.00	0.00
303960 - Hazard Mitigation - Federal	10,767.71	0.00	0.00	10,767.71
303961 - FEMA - Flood Funds	330,266.43	0.00	0.00	330,266.43
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
<b>Total Federal Income</b>	<b>\$ 672,000.56</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 672,000.56</b>
<b>State Income</b>				
301201 - Natural Resources WQ Fund	21,808.25	0.00	0.00	21,808.25
301303 - Sand Creek NRDF	2,228.22	0.00	0.00	2,228.22
301315 - WSF and EA Application	16,552.15	0.00	0.00	16,552.15
301320 - Water Department - NET	45,780.78	0.00	0.00	45,780.78
301900 - State Grant - NE Buffer Strip	24,048.41	0.00	0.00	24,048.41
303211 - Shell Creek Phase II - Envir. Trust	64,099.10	0.00	0.00	64,099.10
303213 - Wahoo Creek Phase II - Envir. Trust	46,356.49	0.00	0.00	46,356.49
304100 - Lake Wanahoo - Other	19,156.82	0.00	0.00	19,156.82
<b>Total State Income</b>	<b>240,030.22</b>	<b>0.00</b>	<b>0.00</b>	<b>240,030.22</b>
<b>Local Income</b>				
304105 - Education Building Rent	5,720.00	0.00	0.00	5,720.00
304110 - Hazard Mitigation - Local	156.28	0.00	0.00	156.28
304112 - Dirt Sales - Wanahoo	10,954.11	0.00	0.00	10,954.11
<b>Total Local Income</b>	<b>16,830.39</b>	<b>0.00</b>	<b>0.00</b>	<b>16,830.39</b>
<b>Rural Water Income</b>				
304240 - Water Sales	0.00	27,006.67	33,122.91	60,129.58
304295 - Colon Sewer Fees	0.00	0.00	17,784.00	17,784.00
304261 - Other Revenue	0.00	155.85	1,512.11	1,667.96
<b>Total Rural Water Income</b>	<b>0.00</b>	<b>27,162.52</b>	<b>52,419.02</b>	<b>79,581.54</b>
<b>Property Tax Income</b>				
305100 - General Fund Property Taxes-Boone	103,037.92	0.00	0.00	103,037.92
305200 - General Fund Property Taxes-Butler	373,391.15	0.00	0.00	373,391.15
305300 - General Fund Property Taxes-Colfax	310,947.68	0.00	0.00	310,947.68
305400 - General Fund Property Taxes-Dodge	1,065,748.70	0.00	0.00	1,065,748.70
305500 - General Fund Property Taxes-Madison	47,045.45	0.00	0.00	47,045.45
305600 - General Fund Property Taxes-Platte	427,844.25	0.00	0.00	427,844.25
305700 - General Fund Property Taxes-Saunders	1,138,198.32	0.00	0.00	1,138,198.32
<b>Total Property Tax Income</b>	<b>3,466,213.47</b>	<b>0.00</b>	<b>0.00</b>	<b>3,466,213.47</b>
<b>Investment Income</b>				
311350 - Interest - NPAIT Elkhorn	0.38	0.00	0.00	0.38
311400 - Interest-NPAIT Wanahoo SRA	57.03	0.00	0.00	57.03
311450 - Interest Income-Elkhorn IPA	784.37	0.00	0.00	784.37
311500 - Interest - NPAIT NRD	0.31	0.00	0.00	0.31
311600 - Interest - STFIT NRD	2,032.24	0.00	0.00	2,032.24
304350 - Colon RW Interest - NPAIT	0.00	0.00	2.85	2.85
<b>Total Investment Income</b>	<b>2,874.33</b>	<b>0.00</b>	<b>2.85</b>	<b>2,877.18</b>
<b>Equipment Rent and Misc</b>				
309100 - Sales - Trees	475.00	0.00	0.00	475.00
309350 - Sales - Well Permits	1,000.00	0.00	0.00	1,000.00
309360 - Sales - Sample Kits	2,520.00	0.00	0.00	2,520.00
309400 - Sales - Other	1,800.00	0.00	0.00	1,800.00
309500 - Equipment Rent	6,080.51	0.00	0.00	6,080.51
309600 - Game & Park Permit Sales	117.00	0.00	0.00	117.00
310000 - Chemigation Permits	1,983.00	0.00	0.00	1,983.00
310100 - Check Valve Sales	88.36	0.00	0.00	88.36
310200 - Czechland Camping Fees	8,899.34	0.00	0.00	8,899.34
310201 - Wanahoo Park Permits	55,477.21	0.00	0.00	55,477.21
310202 - Lake Wanahoo Camping	69,938.39	0.00	0.00	69,938.39

See Accountant's Compilation Report

**Lower Platte North NRD  
Statements of Activities  
For the Periods Ended**

	Natural Resources District Year To Date 02/28/2021	Rural Water-Bruno Year To Date 02/28/2021	Rural Water-Colon Year To Date 02/28/2021	All Districts Year To Date 02/28/2021
313000 - Miscellaneous Income	12,126.67	0.00	0.00	12,126.67
314000 - Projects Dedicated Funding	14,641.66	0.00	0.00	14,641.66
315000 - RWD Administrative Fees	3,002.78	0.00	0.00	3,002.78
316000 - Employee/Director Reimb	451.97	0.00	0.00	451.97
317000 - Loss Or Gain On Sale Of Assets	6,500.00	0.00	0.00	6,500.00
318000 - Special Project Income	(265.00)	0.00	0.00	(265.00)
318500 - Change in COE Revenue	(110,004.16)	0.00	0.00	(110,004.16)
<b>Total Equipment Rent and Misc</b>	<b>74,832.73</b>	<b>0.00</b>	<b>0.00</b>	<b>74,832.73</b>
<b>Total Income</b>	<b>4,472,781.70</b>	<b>27,162.52</b>	<b>52,421.87</b>	<b>4,552,366.09</b>
<b>Expenses</b>				
<b>Administration Expenses</b>				
<b>Bonds</b>				
410100 - Bonds	637.50	0.00	0.00	637.50
<b>Total Bonds</b>	<b>637.50</b>	<b>0.00</b>	<b>0.00</b>	<b>637.50</b>
<b>Dues &amp; Membership</b>				
410201 - Dues & Membership - Chamber	220.00	0.00	0.00	220.00
410202 - Dues & Membership - NACD	1,776.00	0.00	0.00	1,776.00
410203 - Dues - NARD	19,215.40	0.00	0.00	19,215.40
410204 - Dues - NWRA	1,960.00	0.00	0.00	1,960.00
410205 - Dues & Membership - Other	1,673.85	0.00	0.00	1,673.85
<b>Total Dues &amp; Membership</b>	<b>24,845.25</b>	<b>0.00</b>	<b>0.00</b>	<b>24,845.25</b>
<b>Fees and Licenses</b>				
410302 - NRD Fees And Licenses	21,338.22	0.00	0.00	21,338.22
410304 - NRD Union Bank Fees	292.96	0.00	0.00	292.96
<b>Total Fees and Licenses</b>	<b>21,631.18</b>	<b>0.00</b>	<b>0.00</b>	<b>21,631.18</b>
<b>Insurance</b>				
410501 - Insurance-Auto	7,035.93	0.00	0.00	7,035.93
410502 - Insurance-Errors & Omissions	3,457.52	0.00	0.00	3,457.52
410504 - Insurance-Liability	18,011.92	0.00	0.00	18,011.92
410505 - Insurance-Property	8,444.90	0.00	0.00	8,444.90
<b>Total Insurance</b>	<b>36,950.27</b>	<b>0.00</b>	<b>0.00</b>	<b>36,950.27</b>
<b>Interest Expense</b>				
410600 - Interest Expense	1.16	0.00	866.16	867.32
<b>Total Interest Expense</b>	<b>1.16</b>	<b>0.00</b>	<b>866.16</b>	<b>867.32</b>
<b>Legal Notices</b>				
410701 - Legal Notices	1,046.70	0.00	0.00	1,046.70
410702 - Other Notices and Advertising	5.00	0.00	0.00	5.00
<b>Total Legal Notices</b>	<b>1,051.70</b>	<b>0.00</b>	<b>0.00</b>	<b>1,051.70</b>
<b>Maintenance Contracts</b>				
410800 - Maintenance Contracts	2,365.45	0.00	0.00	2,365.45
<b>Total Maintenance Contracts</b>	<b>2,365.45</b>	<b>0.00</b>	<b>0.00</b>	<b>2,365.45</b>
<b>Office Supply &amp; Expense</b>				
410901 - Copier Supplies	390.48	0.00	0.00	390.48
410902 - Office Supplies & Equip	1,526.05	0.00	0.00	1,526.05
410905 - Reference Books	343.20	0.00	0.00	343.20
410906 - Office Expense - Other	858.89	0.00	0.00	858.89
<b>Total Office Supply &amp; Expense</b>	<b>3,118.62</b>	<b>0.00</b>	<b>0.00</b>	<b>3,118.62</b>
<b>Computer Supply &amp; Expense</b>				
411002 - Computer Consultant	3,000.00	0.00	0.00	3,000.00
411003 - Computer Repairs & Parts	79.83	0.00	0.00	79.83
411004 - Computer Software	5,182.11	0.00	0.00	5,182.11
411006 - Email	1,008.00	0.00	0.00	1,008.00
411011 - Computers & Equipment	3,026.98	0.00	0.00	3,026.98
<b>Total Computer Supply &amp; Expense</b>	<b>12,296.92</b>	<b>0.00</b>	<b>0.00</b>	<b>12,296.92</b>
<b>Postage</b>				
411200 - Postage	3,143.30	0.00	0.00	3,143.30
<b>Total Postage</b>	<b>3,143.30</b>	<b>0.00</b>	<b>0.00</b>	<b>3,143.30</b>
<b>Professional Services</b>				
411301 - Prof Serv-Accounting	52,400.00	0.00	0.00	52,400.00
411302 - Prof Serv-Annual Audit	9,500.00	0.00	0.00	9,500.00
411304 - Prof Serv-Legal - General	4,720.00	0.00	0.00	4,720.00
411311 - Washington Expense	15,100.00	0.00	0.00	15,100.00
<b>Total Professional Services</b>	<b>81,720.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,720.00</b>

See Accountant's Compilation Report

**Lower Platte North NRD  
Statements of Activities  
For the Periods Ended**

	Natural Resources District Year To Date 02/28/2021	Rural Water-Bruno Year To Date 02/28/2021	Rural Water-Colon Year To Date 02/28/2021	All Districts Year To Date 02/28/2021
<b>Rent Expense</b>				
411400 - Rent Expense	852.66	0.00	0.00	852.66
<b>Total Rent Expense</b>	<b>852.66</b>	<b>0.00</b>	<b>0.00</b>	<b>852.66</b>
<b>Telephone Expense</b>				
411601 - Telephone - Cellular	6,284.76	0.00	0.00	6,284.76
411602 - Local Phone & Internet	4,323.32	0.00	0.00	4,323.32
411605 - Director iPad Cell Service	684.96	0.00	0.00	684.96
<b>Total Telephone Expense</b>	<b>11,293.04</b>	<b>0.00</b>	<b>0.00</b>	<b>11,293.04</b>
<b>Utilities</b>				
411700 - Utilities Expense	5,306.52	0.00	0.00	5,306.52
<b>Total Utilities</b>	<b>5,306.52</b>	<b>0.00</b>	<b>0.00</b>	<b>5,306.52</b>
<b>Total Administration Expenses</b>	<b>205,213.57</b>	<b>0.00</b>	<b>866.16</b>	<b>206,079.73</b>
<b>Information &amp; Education Expenses</b>				
<b>Education</b>				
420103 - Land & Range Judging Contest	566.29	0.00	0.00	566.29
420104 - Outdoor Classrooms	35.46	0.00	0.00	35.46
420109 - Education Outreach	34.37	0.00	0.00	34.37
<b>Total Education</b>	<b>636.12</b>	<b>0.00</b>	<b>0.00</b>	<b>636.12</b>
<b>Information</b>				
420201 - Annual Report/Viaduct	5,152.57	0.00	0.00	5,152.57
420208 - Miscellaneous	661.37	0.00	0.00	661.37
420209 - Ktic Ad	1,573.00	0.00	0.00	1,573.00
420211 - E-Ads	1,175.00	0.00	0.00	1,175.00
420213 - Promotion Videos	6,065.00	0.00	0.00	6,065.00
<b>Total Information</b>	<b>14,626.94</b>	<b>0.00</b>	<b>0.00</b>	<b>14,626.94</b>
<b>Other</b>				
420401 - Art Supplies	19.68	0.00	0.00	19.68
420405 - Recognition Banquet & Awards	207.95	0.00	0.00	207.95
<b>Total Other</b>	<b>227.63</b>	<b>0.00</b>	<b>0.00</b>	<b>227.63</b>
<b>Total Information &amp; Education Expenses</b>	<b>15,490.69</b>	<b>0.00</b>	<b>0.00</b>	<b>15,490.69</b>
<b>Operation &amp; Maintenance</b>				
<b>Auto and Truck</b>				
430101 - Auto & Truck Gas	7,108.20	0.00	0.00	7,108.20
430102 - Auto & Truck R&M	7,459.52	0.00	0.00	7,459.52
<b>Total Auto and Truck</b>	<b>14,567.72</b>	<b>0.00</b>	<b>0.00</b>	<b>14,567.72</b>
<b>Building Maintenance</b>				
430201 - Bldg Maintenance	2,082.96	0.00	0.00	2,082.96
430202 - Office Cleaning	3,150.00	0.00	0.00	3,150.00
430203 - Garbage Maintenance	570.00	0.00	0.00	570.00
<b>Total Building Maintenance</b>	<b>5,802.96</b>	<b>0.00</b>	<b>0.00</b>	<b>5,802.96</b>
<b>Community Forestry Program</b>				
430300 - Community Forestry	512.65	0.00	0.00	512.65
<b>Total Community Forestry Program</b>	<b>512.65</b>	<b>0.00</b>	<b>0.00</b>	<b>512.65</b>
<b>Operation and Maintenance</b>				
430401 - Czechland & Homestead	3,988.93	0.00	0.00	3,988.93
430402 - Equipment Upkeep	7,569.88	0.00	0.00	7,569.88
430403 - Operation & Maintenance	1,055.83	0.00	0.00	1,055.83
430406 - Wanahoo Park Operation	39,193.72	0.00	0.00	39,193.72
430407 - Monitoring Wanahoo Dam	13,467.22	0.00	0.00	13,467.22
430408 - Wanahoo Rec Mgmt	39,842.58	0.00	0.00	39,842.58
430409 - Lake Wanahoo Education Building	8,219.63	0.00	0.00	8,219.63
<b>Total Operation and Maintenance</b>	<b>113,337.79</b>	<b>0.00</b>	<b>0.00</b>	<b>113,337.79</b>
<b>Project Repairs</b>				
430504 - Rawhide Channel Maintenance	22,212.10	0.00	0.00	22,212.10
<b>Total Project Repairs</b>	<b>22,212.10</b>	<b>0.00</b>	<b>0.00</b>	<b>22,212.10</b>
<b>Steam Bank Stabilization</b>				
430602 - Stream Bank - Platte/Elkhorn Rivers	4,170.00	0.00	0.00	4,170.00
<b>Total Steam Bank Stabilization</b>	<b>4,170.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,170.00</b>
<b>Other</b>				
430801 - NRCS Flags	1,873.29	0.00	0.00	1,873.29
430802 - Stock For Resale - Trees	540.00	0.00	0.00	540.00
430803 - Lower Platte Weed Mgmt Area	30,000.00	0.00	0.00	30,000.00
430804 - O&M One-Call Services	32.40	0.00	0.00	32.40
<b>Total Other</b>	<b>32,445.69</b>	<b>0.00</b>	<b>0.00</b>	<b>32,445.69</b>

See Accountant's Compilation Report

**Lower Platte North NRD  
Statements of Activities  
For the Periods Ended**

	Natural Resources District Year To Date 02/28/2021	Rural Water-Bruno Year To Date 02/28/2021	Rural Water-Colon Year To Date 02/28/2021	All Districts Year To Date 02/28/2021
<b>Total Operation &amp; Maintenance</b>	<b>193,048.91</b>	<b>0.00</b>	<b>0.00</b>	<b>193,048.91</b>
<b>Personnel Expenses</b>				
<b>Director Expense</b>				
440101 - Director Meeting Expense	707.32	0.00	0.00	707.32
440102 - Director Mileage Expense	4,196.95	0.00	0.00	4,196.95
440104 - Computer Stipend	840.00	0.00	0.00	840.00
<b>Total Director Expense</b>	<b>5,744.27</b>	<b>0.00</b>	<b>0.00</b>	<b>5,744.27</b>
<b>Director Per Diem</b>				
440200 - Director Per Diem	12,090.00	0.00	0.00	12,090.00
<b>Total Director Per Diem</b>	<b>12,090.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,090.00</b>
<b>Employee Benefits</b>				
440301 - Dental Insurance	13,513.02	0.00	0.00	13,513.02
440302 - Health Insurance	201,170.11	0.00	0.00	201,170.11
440303 - Retirement Benefit - 414H	40,143.55	0.00	0.00	40,143.55
440306 - Workmans Comp Benefit	10,222.80	0.00	0.00	10,222.80
440307 - Employee Benefits - Other	1,006.32	0.00	0.00	1,006.32
440309 - Flexible Spending Fee	129.50	0.00	0.00	129.50
<b>Total Employee Benefits</b>	<b>266,185.30</b>	<b>0.00</b>	<b>0.00</b>	<b>266,185.30</b>
<b>Payroll Taxes</b>				
440401 - FICA - ER	43,957.33	0.00	0.00	43,957.33
440402 - Medicare - ER	10,280.45	0.00	0.00	10,280.45
<b>Total Payroll Taxes</b>	<b>54,237.78</b>	<b>0.00</b>	<b>0.00</b>	<b>54,237.78</b>
<b>Personnel Expense</b>				
440501 - Personnel Meeting Exp	1,049.98	0.00	0.00	1,049.98
440502 - Personnel Mileage Exp	456.03	0.00	0.00	456.03
440503 - Safety Committee	128.39	0.00	0.00	128.39
440504 - Personnel Uniform Exp	1,163.85	0.00	0.00	1,163.85
<b>Total Personnel Expense</b>	<b>2,798.25</b>	<b>0.00</b>	<b>0.00</b>	<b>2,798.25</b>
<b>Salaries</b>				
440601 - Salaries - Administration	141,378.83	0.00	0.00	141,378.83
440602 - Salaries - Clerical	14,318.93	0.00	0.00	14,318.93
440603 - Employee Recognition Program	200.00	0.00	0.00	200.00
440604 - Salaries - I & E	33,737.54	0.00	0.00	33,737.54
440605 - Salaries - Op & Maint	107,155.22	0.00	0.00	107,155.22
440606 - NRCS Support	86,475.90	0.00	0.00	86,475.90
440607 - Salaries - Projects	65,232.64	0.00	0.00	65,232.64
440608 - Salaries - Water	221,583.16	0.00	0.00	221,583.16
440616 - Lake Wanhoo Park Op.	46,640.30	0.00	0.00	46,640.30
<b>Total Salaries</b>	<b>716,722.52</b>	<b>0.00</b>	<b>0.00</b>	<b>716,722.52</b>
<b>Total Personnel Expenses</b>	<b>1,057,778.12</b>	<b>0.00</b>	<b>0.00</b>	<b>1,057,778.12</b>
<b>Projects Expenses</b>				
<b>Inter-Governmental</b>				
450115 - Dike & Drainage Assistance	33,208.10	0.00	0.00	33,208.10
450123 - Hazard Mitigation Update	13,413.88	0.00	0.00	13,413.88
<b>Total Inter-Governmental</b>	<b>46,621.98</b>	<b>0.00</b>	<b>0.00</b>	<b>46,621.98</b>
<b>Special Projects</b>				
450305 - Special Projects-Other	4,705.98	0.00	0.00	4,705.98
<b>Total Special Projects</b>	<b>4,705.98</b>	<b>0.00</b>	<b>0.00</b>	<b>4,705.98</b>
<b>Wanhoo</b>				
450505 - Prof Serv-Legal - Wanhoo	2,613.00	0.00	0.00	2,613.00
<b>Total Wanhoo</b>	<b>2,613.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,613.00</b>
<b>Platte River Corridor Alliance</b>				
411129 - USGS Monitoring at Leshara	6,562.00	0.00	0.00	6,562.00
<b>Total Platte River Corridor Alliance</b>	<b>6,562.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,562.00</b>
<b>Total Projects Expenses</b>	<b>60,502.96</b>	<b>0.00</b>	<b>0.00</b>	<b>60,502.96</b>
<b>Water Expenses</b>				
<b>Groundwater Management Plan</b>				
460101 - GWMP - Cost - Share	5,169.30	0.00	0.00	5,169.30
460102 - GWMP - Information & Education	25.63	0.00	0.00	25.63
460103 - GWMP - Nitrogen Classes	375.00	0.00	0.00	375.00
460110 - Basin Wide Water Plan	6,666.64	0.00	0.00	6,666.64
460111 - Flow Meter Maintenance	17,563.00	0.00	0.00	17,563.00
<b>Total Groundwater Management Plan</b>	<b>29,799.57</b>	<b>0.00</b>	<b>0.00</b>	<b>29,799.57</b>
<b>Groundwater Programs</b>				

See Accountant's Compilation Report

**Lower Platte North NRD  
Statements of Activities  
For the Periods Ended**

	Natural Resources District Year To Date 02/28/2021	Rural Water-Bruno Year To Date 02/28/2021	Rural Water-Colon Year To Date 02/28/2021	All Districts Year To Date 02/28/2021
460201 - Decommissioned Wells	9,996.17	0.00	0.00	9,996.17
460203 - GW Levels	74.33	0.00	0.00	74.33
460204 - GW Quality Program	4,220.52	0.00	0.00	4,220.52
460206 - Monitoring Wells	3,014.54	0.00	0.00	3,014.54
460209 - Groundwater Programs Other	565.00	0.00	0.00	565.00
<b>Total Groundwater Programs</b>	<b>17,870.56</b>	<b>0.00</b>	<b>0.00</b>	<b>17,870.56</b>
<b>Surface Water Programs</b>				
460403 - Stream Flow	17,090.00	0.00	0.00	17,090.00
<b>Total Surface Water Programs</b>	<b>17,090.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,090.00</b>
<b>Special Projects</b>				
460504 - ENWRA	22,266.65	0.00	0.00	22,266.65
460520 - NET Grant	63,014.48	0.00	0.00	63,014.48
<b>Total Special Projects</b>	<b>85,281.13</b>	<b>0.00</b>	<b>0.00</b>	<b>85,281.13</b>
<b>Land Treatment</b>				
450201 - Ne Buffer Strip	24,048.41	0.00	0.00	24,048.41
450803 - Shell Creek Watershed Plan 319	261,194.19	0.00	0.00	261,194.19
450805 - Shell Creek Phase I (New)	53.00	0.00	0.00	53.00
450807 - Wahoo Creek Phase II	82,892.49	0.00	0.00	82,892.49
<b>Total Land Treatment</b>	<b>368,188.09</b>	<b>0.00</b>	<b>0.00</b>	<b>368,188.09</b>
<b>Total Water Expenses</b>	<b>518,229.35</b>	<b>0.00</b>	<b>0.00</b>	<b>518,229.35</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	0.00	15,710.75	7,525.01	23,235.76
570204 - Testing	0.00	310.00	426.00	736.00
570206 - Repair	0.00	0.00	3,992.43	3,992.43
570207 - Other Expenses	0.00	7.60	847.91	855.51
570208 - Lpnrd Adm. Fee	0.00	1,333.35	1,669.43	3,002.78
570210 - Health/Life/Vision/LTD - ER	0.00	1,645.40	2,468.23	4,113.63
570211 - Dental - ER	0.00	180.40	270.56	450.96
570212 - 414H ER Contributions	0.00	470.55	705.82	1,176.37
570215 - ER Social Security Tax	0.00	718.33	922.54	1,640.87
570216 - ER Medicare Tax	0.00	168.01	215.78	383.79
570217 - Salaries	0.00	3,730.30	8,097.85	11,828.15
570219 - Fees And Licenses	0.00	136.96	205.52	342.48
570220 - Rural Water One-Call	0.00	15.23	28.88	44.11
570223 - Rural Water Gasoline	0.00	228.85	253.58	482.43
570231 - Rural Water Equipment Upkeep	0.00	1,196.84	1,795.27	2,992.11
570308 - Colon Meter House Expense	0.00	0.00	702.50	702.50
570309 - Colon Sewer Collections	0.00	0.00	17,784.00	17,784.00
<b>Total Rural Water District Expenses</b>	<b>0.00</b>	<b>25,852.57</b>	<b>47,911.31</b>	<b>73,763.88</b>
<b>Capital Expenditures - Small Items</b>				
480100 - Capital Improvement Small Items (Real Property)	4,268.56	0.00	0.00	4,268.56
<b>Total Capital Expenditures - Small Items</b>	<b>4,268.56</b>	<b>0.00</b>	<b>0.00</b>	<b>4,268.56</b>
<b>Depreciation Expense</b>				
<b>Depreciation</b>				
908000 - Depreciation Expense	313,847.08	5,662.80	11,822.48	331,332.36
908350 - Amortization Expense - Colon	0.00	0.00	33.36	33.36
<b>Total Depreciation</b>	<b>313,847.08</b>	<b>5,662.80</b>	<b>11,855.84</b>	<b>331,365.72</b>
<b>Total Depreciation Expense</b>	<b>313,847.08</b>	<b>5,662.80</b>	<b>11,855.84</b>	<b>331,365.72</b>
<b>Total Expenses</b>	<b>2,368,379.24</b>	<b>31,515.37</b>	<b>60,633.31</b>	<b>2,460,527.92</b>
<b>Total Change in Net Position</b>	<b>\$ 2,104,402.46</b>	<b>\$ (4,352.85)</b>	<b>\$ (8,211.44)</b>	<b>\$ 2,091,838.17</b>

## Lower Platte North NRD Supplemental Schedule

Statements of Activities - Actual vs. Budget

	Year To Date February 28, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>				
<b>Income</b>				
<b>Federal Income</b>				
303206 - Wahoo Creek 319 Grant	36,036.00	70,000.00	(33,964.00)	51.48 %
303207 - Shell Creek 319 Grant	211,128.63	260,000.00	(48,871.37)	81.20 %
303225 - Wahoo Creek WS PL566	77,063.52	500,000.00	(422,936.48)	15.41 %
303250 - Water Smart Grant	6,738.27	52,500.00	(45,761.73)	12.83 %
303960 - Hazard Mitigation - Federal	10,767.71	18,400.00	(7,632.29)	58.52 %
303961 - FEMA - Flood Funds	330,266.43	312,619.00	17,647.43	105.65 %
303965 - Federal Wanahoo - Stilling	0.00	1,209,595.00	(1,209,595.00)	0.00 %
<b>Total Federal Income</b>	<b>672,000.56</b>	<b>2,423,114.00</b>	<b>(1,751,113.44)</b>	<b>27.73 %</b>
<b>State Income</b>				
301201 - Natural Resources WQ Fund	21,808.25	45,000.00	(23,191.75)	48.46 %
301202 - Decommissioned Wells	0.00	3,500.00	(3,500.00)	0.00 %
301303 - Sand Creek NRDF	2,228.22	220,000.00	(217,771.78)	1.01 %
301315 - WSF and EA Application	16,552.15	224,000.00	(207,447.85)	7.39 %
301320 - Water Department - NET	45,780.78	66,000.00	(20,219.22)	69.36 %
301800 - State Grant - Whip/Ne Wild	0.00	3,820.00	(3,820.00)	0.00 %
301900 - State Grant - NE Buffer Strip	24,048.41	27,000.00	(2,951.59)	89.07 %
303211 - Shell Creek Phase II - Envir. Trust	64,099.10	90,000.00	(25,900.90)	71.22 %
303213 - Wahoo Creek Phase II - Envir. Trust	46,356.49	70,000.00	(23,643.51)	66.22 %
304100 - Lake Wanahoo - Other	19,156.82	55,000.00	(35,843.18)	34.83 %
<b>Total State Income</b>	<b>240,030.22</b>	<b>804,320.00</b>	<b>(564,289.78)</b>	<b>29.84 %</b>
<b>Local Income</b>				
304105 - Education Building Rent	5,720.00	13,000.00	(7,280.00)	44.00 %
304110 - Hazard Mitigation - Local	156.28	6,600.00	(6,443.72)	2.37 %
304112 - Dirt Sales - Wanahoo	10,954.11	21,000.00	(10,045.89)	52.16 %
304400 - Flow Meter Maint. Reimb.	0.00	1,000.00	(1,000.00)	0.00 %
304500 - JWMAB	0.00	32,750.00	(32,750.00)	0.00 %
<b>Total Local Income</b>	<b>16,830.39</b>	<b>74,350.00</b>	<b>(57,519.61)</b>	<b>22.64 %</b>
<b>Property Tax Income</b>				
305100 - General Fund Property Taxes-Boone	103,037.92	110,000.00	(6,962.08)	93.67 %
305200 - General Fund Property Taxes-Butler	373,391.15	388,000.00	(14,608.85)	96.23 %
305300 - General Fund Property Taxes-Colfax	310,947.68	321,000.00	(10,052.32)	96.87 %
305400 - General Fund Property Taxes-Dodge	1,065,748.70	975,000.00	90,748.70	109.31 %
305500 - General Fund Property Taxes-Madison	47,045.45	50,000.00	(2,954.55)	94.09 %
305600 - General Fund Property Taxes-Platte	427,844.25	452,000.00	(24,155.75)	94.66 %
305700 - General Fund Property Taxes-Saunders	1,138,198.32	1,162,000.00	(23,801.68)	97.95 %
<b>Total Property Tax Income</b>	<b>3,466,213.47</b>	<b>3,458,000.00</b>	<b>8,213.47</b>	<b>100.24 %</b>
<b>Investment Income</b>				
311350 - Interest - NPAIT Elkhorn	0.38	31.00	(30.62)	1.23 %
311400 - Interest-NPAIT Wanahoo SRA	57.03	1,200.00	(1,142.97)	4.75 %
311450 - Interest Income-Elkhorn IPA	784.37	1,000.00	(215.63)	78.44 %
311500 - Interest - NPAIT NRD	0.31	1,000.00	(999.69)	0.03 %
311600 - Interest - STFIT NRD	2,032.24	12,000.00	(9,967.76)	16.94 %
304350 - Colon RW Interest - NPAIT	0.00	100.00	(100.00)	0.00 %
<b>Total Investment Income</b>	<b>2,874.33</b>	<b>15,331.00</b>	<b>(12,456.67)</b>	<b>18.75 %</b>
<b>Equipment Rent and Misc</b>				
309100 - Sales - Trees	475.00	12,500.00	(12,025.00)	3.80 %
309350 - Sales - Well Permits	1,000.00	2,100.00	(1,100.00)	47.62 %
309360 - Sales - Sample Kits	2,520.00	3,500.00	(980.00)	72.00 %
309400 - Sales - Other	1,800.00	1,125.00	675.00	160.00 %
309500 - Equipment Rent	6,080.51	5,000.00	1,080.51	121.61 %
309600 - Game & Park Permit Sales	117.00	500.00	(383.00)	23.40 %
310000 - Chemigation Permits	1,983.00	25,000.00	(23,017.00)	7.93 %
310100 - Check Valve Sales	88.36	500.00	(411.64)	17.67 %
310200 - Czechland Camping Fees	8,899.34	12,000.00	(3,100.66)	74.16 %
310201 - Wanahoo Park Permits	55,477.21	110,000.00	(54,522.79)	50.43 %
310202 - Lake Wanahoo Camping	69,938.39	110,000.00	(40,061.61)	63.58 %
310300 - Lake Wanahoo Rec Operation	0.00	5,000.00	(5,000.00)	0.00 %
312000 - Salaries-Other NRD	0.00	80,000.00	(80,000.00)	0.00 %
313000 - Miscellaneous Income	12,126.67	20,000.00	(7,873.33)	60.63 %
314000 - Projects Dedicated Funding	14,641.66	0.00	14,641.66	0.00 %

## Lower Platte North NRD Supplemental Schedule

Statements of Activities - Actual vs. Budget

	Year To Date February 28, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
315000 - RWD Administrative Fees	3,002.78	3,600.00	(597.22)	83.41 %
316000 - Employee/Director Reimb	451.97	1,500.00	(1,048.03)	30.13 %
317000 - Loss Or Gain On Sale Of Assets	6,500.00	0.00	6,500.00	0.00 %
318000 - Special Project Income	(265.00)	795.00	(1,060.00)	(33.33) %
318500 - Change in COE Revenue	(110,004.16)	0.00	(110,004.16)	0.00 %
319000 - Families First Relief Credits	0.00	1,185.00	(1,185.00)	0.00 %
<b>Total Equipment Rent and Misc</b>	<b>74,832.73</b>	<b>394,305.00</b>	<b>(319,472.27)</b>	<b>18.98 %</b>
<b>Total Income</b>	<b>4,472,781.70</b>	<b>7,169,420.00</b>	<b>(2,696,638.30)</b>	<b>62.39 %</b>
<b>Expenses</b>				
<b>Administration Expenses</b>				
<b>Bonds</b>				
410100 - Bonds	637.50	0.00	637.50	0.00 %
<b>Total Bonds</b>	<b>637.50</b>	<b>0.00</b>	<b>637.50</b>	<b>0.00 %</b>
<b>Dues &amp; Membership</b>				
410201 - Dues & Membership - Chamber	220.00	450.00	(230.00)	48.89 %
410202 - Dues & Membership - NACD	1,776.00	1,776.00	0.00	100.00 %
410203 - Dues - NARD	19,215.40	28,960.00	(9,744.60)	66.35 %
410204 - Dues - NWRA	1,960.00	1,950.00	10.00	100.51 %
410205 - Dues & Membership - Other	1,673.85	3,200.00	(1,526.15)	52.31 %
<b>Total Dues &amp; Membership</b>	<b>24,845.25</b>	<b>36,336.00</b>	<b>(11,490.75)</b>	<b>68.38 %</b>
<b>Fees and Licenses</b>				
410302 - NRD Fees And Licenses	21,338.22	10,000.00	11,338.22	213.38 %
410304 - NRD Union Bank Fees	292.96	600.00	(307.04)	48.83 %
<b>Total Fees and Licenses</b>	<b>21,631.18</b>	<b>10,600.00</b>	<b>11,031.18</b>	<b>204.07 %</b>
<b>GIS</b>				
410401 - GIS Activities	0.00	2,000.00	(2,000.00)	0.00 %
<b>Total GIS</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>0.00 %</b>
<b>Insurance</b>				
410501 - Insurance-Auto	7,035.93	10,046.00	(3,010.07)	70.04 %
410502 - Insurance-Errors & Omissions	3,457.52	5,335.00	(1,877.48)	64.81 %
410504 - Insurance-Liability	18,011.92	28,158.00	(10,146.08)	63.97 %
410505 - Insurance-Property	8,444.90	13,610.00	(5,165.10)	62.05 %
<b>Total Insurance</b>	<b>36,950.27</b>	<b>57,149.00</b>	<b>(20,198.73)</b>	<b>64.66 %</b>
<b>Interest Expense</b>				
410600 - Interest Expense	1.16	0.00	1.16	0.00 %
<b>Total Interest Expense</b>	<b>1.16</b>	<b>0.00</b>	<b>1.16</b>	<b>0.00 %</b>
<b>Legal Notices</b>				
410701 - Legal Notices	1,046.70	5,000.00	(3,953.30)	20.93 %
410702 - Other Notices and Advertising	5.00	0.00	5.00	0.00 %
<b>Total Legal Notices</b>	<b>1,051.70</b>	<b>5,000.00</b>	<b>(3,948.30)</b>	<b>21.03 %</b>
<b>Maintenance Contracts</b>				
410800 - Maintenance Contracts	2,365.45	7,500.00	(5,134.55)	31.54 %
<b>Total Maintenance Contracts</b>	<b>2,365.45</b>	<b>7,500.00</b>	<b>(5,134.55)</b>	<b>31.54 %</b>
<b>Office Supply &amp; Expense</b>				
410901 - Copier Supplies	390.48	750.00	(359.52)	52.06 %
410902 - Office Supplies & Equip	1,526.05	3,500.00	(1,973.95)	43.60 %
410903 - Franklin Supplies	0.00	600.00	(600.00)	0.00 %
410904 - Letterhead, Envelopes & Forms	0.00	3,000.00	(3,000.00)	0.00 %
410905 - Reference Books	343.20	1,500.00	(1,156.80)	22.88 %
410906 - Office Expense - Other	858.89	3,000.00	(2,141.11)	28.63 %
<b>Total Office Supply &amp; Expense</b>	<b>3,118.62</b>	<b>12,350.00</b>	<b>(9,231.38)</b>	<b>25.25 %</b>
<b>Computer Supply &amp; Expense</b>				
411002 - Computer Consultant	3,000.00	5,000.00	(2,000.00)	60.00 %
411003 - Computer Repairs & Parts	79.83	1,500.00	(1,420.17)	5.32 %
411004 - Computer Software	5,182.11	7,000.00	(1,817.89)	74.03 %
411005 - Computer Magazines/Video	0.00	100.00	(100.00)	0.00 %
411006 - Email	1,008.00	1,500.00	(492.00)	67.20 %
411011 - Computers & Equipment	3,026.98	11,000.00	(7,973.02)	27.52 %
411012 - Website Design & Hosting	0.00	400.00	(400.00)	0.00 %
<b>Total Computer Supply &amp; Expense</b>	<b>12,296.92</b>	<b>26,500.00</b>	<b>(14,203.08)</b>	<b>46.40 %</b>
<b>Postage</b>				
411200 - Postage	3,143.30	4,000.00	(856.70)	78.58 %
<b>Total Postage</b>	<b>3,143.30</b>	<b>4,000.00</b>	<b>(856.70)</b>	<b>78.58 %</b>
<b>Professional Services</b>				

## Lower Platte North NRD Supplemental Schedule Statements of Activities - Actual vs. Budget

	Year To Date February 28, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
411301 - Prof Serv-Accounting	52,400.00	85,000.00	(32,600.00)	61.65 %
411302 - Prof Serv-Annual Audit	9,500.00	9,500.00	0.00	100.00 %
411304 - Prof Serv-Legal - General	4,720.00	15,000.00	(10,280.00)	31.47 %
411305 - Prof Serv-Legal-Other	0.00	3,000.00	(3,000.00)	0.00 %
411307 - Prof Services-Other	0.00	3,000.00	(3,000.00)	0.00 %
411311 - Washington Expense	15,100.00	22,800.00	(7,700.00)	66.23 %
<b>Total Professional Services</b>	<b>81,720.00</b>	<b>138,300.00</b>	<b>(56,580.00)</b>	<b>59.09 %</b>
<b>Rent Expense</b>				
411400 - Rent Expense	852.66	1,500.00	(647.34)	56.84 %
<b>Total Rent Expense</b>	<b>852.66</b>	<b>1,500.00</b>	<b>(647.34)</b>	<b>56.84 %</b>
<b>Support to Organizations</b>				
411501 - Locally Lead Conservation Groups	0.00	500.00	(500.00)	0.00 %
411502 - R C & D Organizations	0.00	500.00	(500.00)	0.00 %
<b>Total Support to Organizations</b>	<b>0.00</b>	<b>1,000.00</b>	<b>(1,000.00)</b>	<b>0.00 %</b>
<b>Telephone Expense</b>				
411601 - Telephone - Cellular	6,284.76	9,000.00	(2,715.24)	69.83 %
411602 - Local Phone & Internet	4,323.32	6,000.00	(1,676.68)	72.06 %
411605 - Director iPad Cell Service	684.96	2,000.00	(1,315.04)	34.25 %
<b>Total Telephone Expense</b>	<b>11,293.04</b>	<b>17,000.00</b>	<b>(5,706.96)</b>	<b>66.43 %</b>
<b>Utilities</b>				
411700 - Utilities Expense	5,306.52	8,500.00	(3,193.48)	62.43 %
<b>Total Utilities</b>	<b>5,306.52</b>	<b>8,500.00</b>	<b>(3,193.48)</b>	<b>62.43 %</b>
<b>Total Administration Expenses</b>	<b>205,213.57</b>	<b>327,735.00</b>	<b>(122,521.43)</b>	<b>62.62 %</b>
<b>Information &amp; Education Expenses</b>				
<b>Education</b>				
420103 - Land & Range Judging Contest	566.29	1,000.00	(433.71)	56.63 %
420104 - Outdoor Classrooms	35.46	2,500.00	(2,464.54)	1.42 %
420106 - Miscellaneous Education Expense	0.00	500.00	(500.00)	0.00 %
420107 - Water Testing Event	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	4,500.00	(4,500.00)	0.00 %
420109 - Education Outreach	34.37	2,500.00	(2,465.63)	1.37 %
<b>Total Education</b>	<b>636.12</b>	<b>11,500.00</b>	<b>(10,863.88)</b>	<b>5.53 %</b>
<b>Information</b>				
420201 - Annual Report/Viaduct	5,152.57	12,000.00	(6,847.43)	42.94 %
420202 - Books And Pamphlets	0.00	500.00	(500.00)	0.00 %
420203 - Expositions And Display	0.00	3,000.00	(3,000.00)	0.00 %
420205 - Phrography, Cameras, Video	0.00	3,500.00	(3,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	250.00	(250.00)	0.00 %
420208 - Miscellaneous	661.37	500.00	161.37	132.27 %
420209 - Ktic Ad	1,573.00	2,500.00	(927.00)	62.92 %
420211 - E-Ads	1,175.00	1,700.00	(525.00)	69.12 %
420212 - TV Promotion	0.00	3,000.00	(3,000.00)	0.00 %
420213 - Promotion Videos	6,065.00	6,065.00	0.00	100.00 %
<b>Total Information</b>	<b>14,626.94</b>	<b>33,015.00</b>	<b>(18,388.06)</b>	<b>44.30 %</b>
<b>Scholarships and Grants</b>				
420305 - Camp And Workshop Scholarships	0.00	500.00	(500.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	2,500.00	(2,500.00)	0.00 %
<b>Total Scholarships and Grants</b>	<b>0.00</b>	<b>3,000.00</b>	<b>(3,000.00)</b>	<b>0.00 %</b>
<b>Other</b>				
420401 - Art Supplies	19.68	250.00	(230.32)	7.87 %
420402 - Cooperative Projects/Donations	0.00	500.00	(500.00)	0.00 %
420404 - Promotional Materials	0.00	4,000.00	(4,000.00)	0.00 %
420405 - Recognition Banquet & Awards	207.95	1,500.00	(1,292.05)	13.86 %
420407 - Cooperative Partnerships	0.00	4,300.00	(4,300.00)	0.00 %
<b>Total Other</b>	<b>227.63</b>	<b>10,550.00</b>	<b>(10,322.37)</b>	<b>2.16 %</b>
<b>Total Information &amp; Education Expenses</b>	<b>15,490.69</b>	<b>58,065.00</b>	<b>(42,574.31)</b>	<b>26.68 %</b>
<b>Operation &amp; Maintenance</b>				
<b>Auto and Truck</b>				
430101 - Auto & Truck Gas	7,108.20	15,000.00	(7,891.80)	47.39 %
430102 - Auto & Truck R&M	7,459.52	7,000.00	459.52	106.56 %
<b>Total Auto and Truck</b>	<b>14,567.72</b>	<b>22,000.00</b>	<b>(7,432.28)</b>	<b>66.22 %</b>
<b>Building Maintenance</b>				
430201 - Bldg Maintenance	2,082.96	3,500.00	(1,417.04)	59.51 %
430202 - Office Cleaning	3,150.00	5,000.00	(1,850.00)	63.00 %

## Lower Platte North NRD Supplemental Schedule

Statements of Activities - Actual vs. Budget

	Year To Date February 28, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
430203 - Garbage Maintenance	570.00	700.00	(130.00)	81.43 %
<b>Total Building Maintenance</b>	<b>5,802.96</b>	<b>9,200.00</b>	<b>(3,397.04)</b>	<b>63.08 %</b>
<b>Community Forestry Program</b>				
430300 - Community Forestry	512.65	2,000.00	(1,487.35)	25.63 %
<b>Total Community Forestry Program</b>	<b>512.65</b>	<b>2,000.00</b>	<b>(1,487.35)</b>	<b>25.63 %</b>
<b>Operation and Maintenance</b>				
430401 - Czechland & Homestead	3,988.93	8,000.00	(4,011.07)	49.86 %
430402 - Equipment Upkeep	7,569.88	14,000.00	(6,430.12)	54.07 %
430403 - Operation & Maintenance	1,055.83	75,000.00	(73,944.17)	1.41 %
430404 - Tree Supplies	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	39,193.72	100,000.00	(60,806.28)	39.19 %
430407 - Monitoring Wanahoo Dam	13,467.22	8,000.00	5,467.22	168.34 %
430408 - Wanahoo Rec Mgmt	39,842.58	51,800.00	(11,957.42)	76.92 %
430409 - Lake Wanahoo Education Building	8,219.63	12,000.00	(3,780.37)	68.50 %
<b>Total Operation and Maintenance</b>	<b>113,337.79</b>	<b>269,050.00</b>	<b>(155,712.21)</b>	<b>42.13 %</b>
<b>Project Repairs</b>				
430503 - Project Repairs - Other	0.00	1,000.00	(1,000.00)	0.00 %
430504 - Rawhide Channel Maintenance	22,212.10	2,000.00	20,212.10	1,110.61 %
<b>Total Project Repairs</b>	<b>22,212.10</b>	<b>3,000.00</b>	<b>19,212.10</b>	<b>740.40 %</b>
<b>Steam Bank Stabilization</b>				
430601 - Stream Bank - Perennial Streams	0.00	10,000.00	(10,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	4,170.00	75,000.00	(70,830.00)	5.56 %
<b>Total Steam Bank Stabilization</b>	<b>4,170.00</b>	<b>85,000.00</b>	<b>(80,830.00)</b>	<b>4.91 %</b>
<b>Wildlife Habitat Programs</b>				
430702 - Crep	0.00	3,820.00	(3,820.00)	0.00 %
<b>Total Wildlife Habitat Programs</b>	<b>0.00</b>	<b>3,820.00</b>	<b>(3,820.00)</b>	<b>0.00 %</b>
<b>Other</b>				
430801 - NRCS Flags	1,873.29	1,000.00	873.29	187.33 %
430802 - Stock For Resale - Trees	540.00	8,000.00	(7,460.00)	6.75 %
430803 - Lower Platte Weed Mgmt Area	30,000.00	30,000.00	0.00	100.00 %
430804 - O&M One-Call Services	32.40	50.00	(17.60)	64.80 %
430805 - IceJam Monitoring	0.00	10,000.00	(10,000.00)	0.00 %
<b>Total Other</b>	<b>32,445.69</b>	<b>49,050.00</b>	<b>(16,604.31)</b>	<b>66.15 %</b>
<b>Total Operation &amp; Maintenance</b>	<b>193,048.91</b>	<b>443,120.00</b>	<b>(250,071.09)</b>	<b>43.57 %</b>
<b>Personnel Expenses</b>				
<b>Director Expense</b>				
440101 - Director Meeting Expense	707.32	18,000.00	(17,292.68)	3.93 %
440102 - Director Mileage Expense	4,196.95	15,000.00	(10,803.05)	27.98 %
440104 - Computer Stipend	840.00	1,500.00	(660.00)	56.00 %
<b>Total Director Expense</b>	<b>5,744.27</b>	<b>34,500.00</b>	<b>(28,755.73)</b>	<b>16.65 %</b>
<b>Director Per Diem</b>				
440200 - Director Per Diem	12,090.00	35,000.00	(22,910.00)	34.54 %
<b>Total Director Per Diem</b>	<b>12,090.00</b>	<b>35,000.00</b>	<b>(22,910.00)</b>	<b>34.54 %</b>
<b>Employee Benefits</b>				
440301 - Dental Insurance	13,513.02	21,500.00	(7,986.98)	62.85 %
440302 - Health Insurance	201,170.11	303,345.00	(102,174.89)	66.32 %
440303 - Retirement Benefit - 414H	40,143.55	62,000.00	(21,856.45)	64.75 %
440304 - Retirement Benefit - 457 Plan	0.00	6,200.00	(6,200.00)	0.00 %
440305 - Tuition Reimbursement	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	10,222.80	22,900.00	(12,677.20)	44.64 %
440307 - Employee Benefits - Other	1,006.32	2,500.00	(1,493.68)	40.25 %
440309 - Flexible Spending Fee	129.50	300.00	(170.50)	43.17 %
440311 - Unemployment Insurance Benefit	0.00	5,000.00	(5,000.00)	0.00 %
<b>Total Employee Benefits</b>	<b>266,185.30</b>	<b>426,745.00</b>	<b>(160,559.70)</b>	<b>62.38 %</b>
<b>Payroll Taxes</b>				
440401 - FICA - ER	43,957.33	75,000.00	(31,042.67)	58.61 %
440402 - Medicare - ER	10,280.45	18,000.00	(7,719.55)	57.11 %
<b>Total Payroll Taxes</b>	<b>54,237.78</b>	<b>93,000.00</b>	<b>(38,762.22)</b>	<b>58.32 %</b>
<b>Personnel Expense</b>				
440501 - Personnel Meeting Exp	1,049.98	25,000.00	(23,950.02)	4.20 %
440502 - Personnel Mileage Exp	456.03	3,500.00	(3,043.97)	13.03 %
440503 - Safety Committee	128.39	1,500.00	(1,371.61)	8.56 %
440504 - Personnel Uniform Exp	1,163.85	2,000.00	(836.15)	58.19 %
440505 - Personnel Exp-Other	0.00	2,800.00	(2,800.00)	0.00 %

## Lower Platte North NRD Supplemental Schedule

Statements of Activities - Actual vs. Budget

	Year To Date February 28, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Total Personnel Expense</b>	<b>2,798.25</b>	<b>34,800.00</b>	<b>(32,001.75)</b>	<b>8.04 %</b>
<b>Salaries</b>				
440601 - Salaries - Administration	141,378.83	224,378.00	(82,999.17)	63.01 %
440602 - Salaries - Clerical	14,318.93	22,982.00	(8,663.07)	62.30 %
440603 - Employee Recognition Program	200.00	1,300.00	(1,100.00)	15.38 %
440604 - Salaries - I & E	33,737.54	81,500.00	(47,762.46)	41.40 %
440605 - Salaries - Op & Maint	107,155.22	179,521.00	(72,365.78)	59.69 %
440606 - NRCS Support	86,475.90	196,627.00	(110,151.10)	43.98 %
440607 - Salaries - Projects	65,232.64	103,607.00	(38,374.36)	62.96 %
440608 - Salaries - Water	221,583.16	348,206.00	(126,622.84)	63.64 %
440611 - Salaries - Rural Water	0.00	30,030.00	(30,030.00)	0.00 %
440616 - Lake Wanhoo Park Op.	46,640.30	80,000.00	(33,359.70)	58.30 %
<b>Total Salaries</b>	<b>716,722.52</b>	<b>1,268,151.00</b>	<b>(551,428.48)</b>	<b>56.52 %</b>
<b>Total Personnel Expenses</b>	<b>1,057,778.12</b>	<b>1,892,196.00</b>	<b>(834,417.88)</b>	<b>55.90 %</b>
<b>Projects Expenses</b>				
<b>Inter-Governmental</b>				
450103 - Emergency Repair	0.00	100,000.00	(100,000.00)	0.00 %
450114 - Trails	0.00	5,000.00	(5,000.00)	0.00 %
450115 - Dike & Drainage Assistance	33,208.10	65,000.00	(31,791.90)	51.09 %
450117 - Woodcliff Bank Stabilization	0.00	75,000.00	(75,000.00)	0.00 %
450119 - JWMAB Dodge Co	0.00	177,000.00	(177,000.00)	0.00 %
450123 - Hazard Mitigation Update	13,413.88	28,700.00	(15,286.12)	46.74 %
<b>Total Inter-Governmental</b>	<b>46,621.98</b>	<b>450,700.00</b>	<b>(404,078.02)</b>	<b>10.34 %</b>
<b>Special Projects</b>				
450305 - Special Projects-Other	4,705.98	6,500.00	(1,794.02)	72.40 %
450309 - SA No-Till Conf/Shell Creek	0.00	2,000.00	(2,000.00)	0.00 %
<b>Total Special Projects</b>	<b>4,705.98</b>	<b>8,500.00</b>	<b>(3,794.02)</b>	<b>55.36 %</b>
<b>Wanhoo</b>				
450505 - Prof Serv-Legal - Wanhoo	2,613.00	10,000.00	(7,387.00)	26.13 %
450506 - Lake Level Mgmt Plan	0.00	30,000.00	(30,000.00)	0.00 %
450509 - Wanhoo - Other	0.00	5,000.00	(5,000.00)	0.00 %
<b>Total Wanhoo</b>	<b>2,613.00</b>	<b>45,000.00</b>	<b>(42,387.00)</b>	<b>5.81 %</b>
<b>Platte River Corridor Alliance</b>				
411129 - USGS Monitoring at Leshara	6,562.00	6,562.00	0.00	100.00 %
<b>Total Platte River Corridor Alliance</b>	<b>6,562.00</b>	<b>6,562.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Total Projects Expenses</b>	<b>60,502.96</b>	<b>510,762.00</b>	<b>(450,259.04)</b>	<b>11.85 %</b>
<b>Water Expenses</b>				
<b>Groundwater Management Plan</b>				
460101 - GWMP - Cost - Share	5,169.30	10,000.00	(4,830.70)	51.69 %
460102 - GWMP - Information & Education	25.63	500.00	(474.37)	5.13 %
460103 - GWMP - Nitrogen Classes	375.00	2,000.00	(1,625.00)	18.75 %
460104 - GWMP - Permits	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	6,666.64	10,000.00	(3,333.36)	66.67 %
460111 - Flow Meter Maintenance	17,563.00	12,500.00	5,063.00	140.50 %
<b>Total Groundwater Management Plan</b>	<b>29,799.57</b>	<b>35,100.00</b>	<b>(5,300.43)</b>	<b>84.90 %</b>
<b>Groundwater Programs</b>				
460201 - Decommissioned Wells	9,996.17	15,000.00	(5,003.83)	66.64 %
460203 - GW Levels	74.33	1,000.00	(925.67)	7.43 %
460204 - GW Quality Program	4,220.52	15,000.00	(10,779.48)	28.14 %
460205 - Mead - NOP	0.00	250.00	(250.00)	0.00 %
460206 - Monitoring Wells	3,014.54	25,000.00	(21,985.46)	12.06 %
460209 - Groundwater Programs Other	565.00	0.00	565.00	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	500.00	(500.00)	0.00 %
<b>Total Groundwater Programs</b>	<b>17,870.56</b>	<b>56,750.00</b>	<b>(38,879.44)</b>	<b>31.49 %</b>
<b>Regulatory</b>				
460301 - Chemigation	0.00	1,000.00	(1,000.00)	0.00 %
460302 - Irrigation Runoff	0.00	750.00	(750.00)	0.00 %
<b>Total Regulatory</b>	<b>0.00</b>	<b>1,750.00</b>	<b>(1,750.00)</b>	<b>0.00 %</b>
<b>Surface Water Programs</b>				
460403 - Stream Flow	17,090.00	17,500.00	(410.00)	97.66 %
<b>Total Surface Water Programs</b>	<b>17,090.00</b>	<b>17,500.00</b>	<b>(410.00)</b>	<b>97.66 %</b>
<b>Special Projects</b>				
460504 - ENWRA	22,266.65	35,000.00	(12,733.35)	63.62 %
460520 - NET Grant	63,014.48	108,500.00	(45,485.52)	58.08 %

**Lower Platte North NRD  
Supplemental Schedule**  
Statements of Activities - Actual vs. Budget

	Year To Date February 28, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
460521 - Lower Platte Consortium	0.00	3,000.00	(3,000.00)	0.00 %
<b>Total Special Projects</b>	<b>85,281.13</b>	<b>146,500.00</b>	<b>(61,218.87)</b>	<b>58.21 %</b>
<b>Land Treatment</b>				
450201 - Ne Buffer Strip	24,048.41	27,000.00	(2,951.59)	89.07 %
450204 - Shell Creek	0.00	20,000.00	(20,000.00)	0.00 %
450206 - Emergency Terrace Repair	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	3,000.00	(3,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	261,194.19	500,000.00	(238,805.81)	52.24 %
450805 - Shell Creek Phase I (New)	53.00	0.00	53.00	0.00 %
450807 - Wahoo Creek Phase II	82,892.49	150,000.00	(67,107.51)	55.26 %
450809 - Sand Creek Dams-Conservation	0.00	50,000.00	(50,000.00)	0.00 %
<b>Total Land Treatment</b>	<b>368,188.09</b>	<b>780,000.00</b>	<b>(411,811.91)</b>	<b>47.20 %</b>
<b>Total Water Expenses</b>	<b>518,229.35</b>	<b>1,037,600.00</b>	<b>(519,370.65)</b>	<b>49.95 %</b>
<b>Total Expenses</b>	<b>2,050,263.60</b>	<b>4,269,478.00</b>	<b>(2,219,214.40)</b>	<b>48.02 %</b>
<b>Total Change in Net Position</b>	<b>2,422,518.10</b>	<b>2,899,942.00</b>	<b>(477,423.90)</b>	<b>83.54 %</b>

**Lower Platte North NRD**  
**Supplemental Schedule**  
 Statements of Activities - Actual vs. Budget  
 Rural Water District - Bruno

	Year To Date 02/28/2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>				
<b>Rural Water Income</b>				
304240 - Water Sales	27,006.67	35,000.00	(7,993.33)	77.16 %
304261 - Other Revenue	155.85	100.00	55.85	155.85 %
<b>Total Rural Water Income</b>	<b>27,162.52</b>	<b>35,100.00</b>	<b>(7,937.48)</b>	<b>77.39 %</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	15,710.75	21,000.00	(5,289.25)	74.81 %
570204 - Testing	310.00	1,260.00	(950.00)	24.60 %
570206 - Repair	0.00	1,000.00	(1,000.00)	0.00 %
570207 - Other Expenses	7.60	700.00	(692.40)	1.09 %
570208 - Lpnnrd Adm. Fee	1,333.35	1,860.00	(526.65)	71.69 %
570210 - Health/Life/Vision/LTD - ER	1,645.40	3,000.00	(1,354.60)	54.85 %
570211 - Dental - ER	180.40	300.00	(119.60)	60.13 %
570212 - 414H ER Contributions	470.55	750.00	(279.45)	62.74 %
570215 - ER Social Security Tax	718.33	700.00	18.33	102.62 %
570216 - ER Medicare Tax	168.01	200.00	(31.99)	84.01 %
570217 - Salaries	3,730.30	10,000.00	(6,269.70)	37.30 %
570219 - Fees And Licenses	136.96	700.00	(563.04)	19.57 %
570220 - Rural Water One-Call	15.23	50.00	(34.77)	30.46 %
570221 - Rural Water Hand Tools & Supplies	0.00	250.00	(250.00)	0.00 %
570222 - RW Dues And Memberships	0.00	100.00	(100.00)	0.00 %
570223 - Rural Water Gasoline	228.85	700.00	(471.15)	32.69 %
570224 - Rural Water Personnel Meeting	0.00	450.00	(450.00)	0.00 %
570231 - Rural Water Equipment Upkeep	1,196.84	1,750.00	(553.16)	68.39 %
<b>Total Rural Water District Expenses</b>	<b>25,852.57</b>	<b>44,770.00</b>	<b>(18,917.43)</b>	<b>57.75 %</b>
<b>Total Change in Net Position</b>	<b>1,309.95</b>	<b>(9,670.00)</b>	<b>10,979.95</b>	<b>(13.55) %</b>

**Lower Platte North NRD**  
**Supplemental Schedule**  
 Statements of Activities - Actual vs. Budget  
 Rural Water District - Colon

	Year To Date 02/28/2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>				
<b>Rural Water Income</b>				
304240 - Water Sales	33,122.91	42,000.00	(8,877.09)	78.86 %
304275 - Colon Hook Up Fees	0.00	5,000.00	(5,000.00)	0.00 %
304295 - Colon Sewer Fees	17,784.00	26,000.00	(8,216.00)	68.40 %
304261 - Other Revenue	1,512.11	2,000.00	(487.89)	75.61 %
<b>Total Rural Water Income</b>	<b>52,419.02</b>	<b>75,000.00</b>	<b>(22,580.98)</b>	<b>69.89 %</b>
<b>Investment Income</b>				
304350 - Colon RW Interest - NPAIT	2.85	0.00	2.85	0.00 %
<b>Total Investment Income</b>	<b>2.85</b>	<b>0.00</b>	<b>2.85</b>	<b>0.00 %</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	7,525.01	15,000.00	(7,474.99)	50.17 %
570204 - Testing	426.00	1,120.00	(694.00)	38.04 %
570206 - Repair	3,992.43	3,000.00	992.43	133.08 %
570207 - Other Expenses	847.91	1,000.00	(152.09)	84.79 %
570208 - Lpnnrd Adm. Fee	1,669.43	2,200.00	(530.57)	75.88 %
570210 - Health/Life/Vision/LTD - ER	2,468.23	4,500.00	(2,031.77)	54.85 %
570211 - Dental - ER	270.56	450.00	(179.44)	60.12 %
570212 - 414H ER Contributions	705.82	1,200.00	(494.18)	58.82 %
570215 - ER Social Security Tax	922.54	1,100.00	(177.46)	83.87 %
570216 - ER Medicare Tax	215.78	300.00	(84.22)	71.93 %
570217 - Salaries	8,097.85	17,000.00	(8,902.15)	47.63 %
570219 - Fees And Licenses	205.52	900.00	(694.48)	22.84 %
570220 - Rural Water One-Call	28.88	75.00	(46.12)	38.51 %
570221 - Rural Water Hand Tools & Supplies	0.00	250.00	(250.00)	0.00 %
570222 - RW Dues And Memberships	0.00	100.00	(100.00)	0.00 %
570223 - Rural Water Gasoline	253.58	700.00	(446.42)	36.23 %
570224 - Rural Water Personnel Meeting	0.00	450.00	(450.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	2,500.00	(2,500.00)	0.00 %
570231 - Rural Water Equipment Upkeep	1,795.27	1,750.00	45.27	102.59 %
570305 - Colon - Annual Bond Payment	0.00	3,355.00	(3,355.00)	0.00 %
570308 - Colon Meter House Expense	702.50	1,200.00	(497.50)	58.54 %
570309 - Colon Sewer Collections	17,784.00	27,000.00	(9,216.00)	65.87 %
<b>Total Rural Water District Expenses</b>	<b>47,911.31</b>	<b>85,150.00</b>	<b>(37,238.69)</b>	<b>56.27 %</b>
<b>Total Change in Net Position</b>	<b>4,510.56</b>	<b>(10,150.00)</b>	<b>14,660.56</b>	<b>(44.44) %</b>

**Lower Platte North NRD**

Supplemental Schedule - Actual vs. Budget - Capital Expenses and Debt Service Payments

	<u>Year To Date</u> <u>2/28/2021</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2021</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
<b>Capital Improvements - Real Property</b>				
Wahoo Creek Design RCPP Dams (Olsson & FYRA)	104,650.43	373,000.00	(268,349.57)	28.06%
Flood Reduction Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
Wahoo Creek Planning (FYRA)	0.00	100,000.00	(100,000.00)	0.00%
Wahoo Creek Site Design - 8 Add'l (Olsson)	0.00	400,000.00	(400,000.00)	0.00%
Cottonwood 21A (Malmo) Spillway	0.00	50,000.00	(50,000.00)	0.00%
Wanahoo Stilling Basin Contract (75% FEMA)	386,830.58	1,452,069.00	(1,065,238.42)	26.64%
FYRA Stilling Basin Construction Oversight	0.00	160,724.00	(160,724.00)	0.00%
Large Structure O&M Sinking Fund	0.00	100,000.00	(100,000.00)	0.00%
Office Remodel/New Office Drawings	0.00	35,000.00	(35,000.00)	0.00%
Wanahoo Fish Cleaning Station	0.00	50,000.00	(50,000.00)	0.00%
Wanahoo General Store	0.00	75,000.00	(75,000.00)	0.00%
Other Capital Improvements - Real Property	10,834.96	0.00	10,834.96	0.00%
<b>Total Capital Improvements - Real Property</b>	<b>502,315.97</b>	<b>3,195,793.00</b>	<b>(2,693,477.03)</b>	<b>15.72%</b>
<b>Capital Outlay</b>				
WaterSMART Grant	249.27	20,000.00	(19,750.73)	1.25%
Auto and Trucks	30,730.00	34,000.00	(3,270.00)	90.38%
Computer Equipment	0.00	10,000.00	(10,000.00)	0.00%
Hydro Interpretation w/Papio & LPS	0.00	30,000.00	(30,000.00)	0.00%
Phoenix Data Base	0.00	15,000.00	(15,000.00)	0.00%
Monitoring Wells - 4 Add'l	17,270.02	75,000.00	(57,729.98)	23.03%
<b>Total Capital Outlay</b>	<b>48,249.29</b>	<b>184,000.00</b>	<b>(135,750.71)</b>	<b>26.22%</b>
<b>Debt Service Payments</b>				
Colon RW Note	3,355.00	3,355.00	0.00	100.00%
<b>Total Debt Service Payments</b>	<b>3,355.00</b>	<b>3,355.00</b>	<b>0.00</b>	<b>100.00%</b>
 <b>Grand Total All Expenses w/o Depreciation</b>	 <b>2,677,947.74</b>	 <b>7,782,546.00</b>	 <b>(5,104,598.26)</b>	 <b>34.41%</b>

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 2/27/21 to 3/5/21

You must enter "pm" for times after 12:59 or the form will not calculate correctly!

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	2/27	1:00 pm	3:45 pm	2.75		River ice inspections - North Bend water leak - Wanahoo dump station			
Sun	2/28								
Mon	3/1	7:30 am 1:15 pm 5:15 pm	12:15 pm 3:45 pm 6:00 pm	8.00		All staff back in office, weekly Wanahoo construction meeting, Wanahoo envelopes time sheets, mail and e-mails			
Tues	3/2				8.00	Out - Funeral (A.L.)			
Wed	3/3	7:30 am 12:45 pm	12:00 pm 3:45 pm	7.50		Manager's meeting - Lincoln			
Thurs	3/4	7:30 am 1:00 pm 5:00 pm	12:30 pm 3:45 pm 6:30 pm	8.75		Meet w/Daryl & Tom - Water Policy, meet with HBE - Grant renewal of services, Wanahoo planning, Friends of Lake Wanahoo meeting			
Fri	3/5	7:30 am 1:00 pm	12:00 pm 3:45 pm	7.25		Water dept. meeting, Schuyler drainage Zoom meeting, Friend's of Lake Wanahoo follow-up, Board meeting prep.			
<b>Week #1 Totals</b>				<b>34.25</b>	<b>8</b>		<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>

Supervisor Manager Assistant Manager \_\_\_\_\_ Treasurer \_\_\_\_\_  
 \_\_\_\_\_  
 Date 3/14/21 Date \_\_\_\_\_ Date \_\_\_\_\_

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT  
[Signature] 3/14/21  
 Signature of person filing form Date

Expenses

Mileage x.575	\$ 0.000
Meals	\$0.00
Other Exp.	\$0.00
<b>Total</b>	<b>\$ 0.00</b>

v

**Week #2**

**Lower Platte North NRD Time Sheet**

Name Eric Gotbachik

Period Covered 3/6/21 to 3/12/21

You must enter "pm" for times after 12:59 or the form will not calculate correctly!

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	3/6								
Sun	3/7								
Mon	3/8	7:15 am 12:45 pm	12:15 pm 6:00 pm	10.25		Leadership Team meeting, Board meeting prep, Board meeting and follow-up			
Tues	3/9				8.00	Work from home, Board meeting follow-up, pay bills, Staff meeting, Personnel			
Wed	3/10				2.00	Work from home, Dentist appt. & out of office			
Thurs	3/11	7:00 am 1:00 pm 5:00 pm	12:45 pm 3:30 pm 6:00 pm	7.75		Wahoo Newspaper, Solar meeting @ education building, work on Supervisor's presentation, mail, District mgt.			
Fri	3/12	7:00 am	12:45 pm	5.25	4.50	Wanahoo planning, Wahoo Creek, District mgt. 4.5 A.L.			
<b>Week #2 Totals</b>				<b>23.25</b>	<b>14.5</b>		<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Totals Week #1</b>				<b>34.25</b>	<b>8</b>		<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Two Week Totals</b>				<b>57.5</b>	<b>22.5</b>		<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Annual Leave & Sick Leave**

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
<b>Annual Leave</b>	240.00	8.00	12.50	<b>235.50</b>
<b>Sick Leave</b>	628.75	4.00	0.00	<b>632.75</b>

**RESET FORM**

This will delete ALL data on form, including name, A/L/S/L values and Program Areas labels.

#	Program Areas	Hours
11	Administration	33.00
14	District Management	31.50
15	Personnel	3.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
	A.L.	12.50
	S.L.	
	Holiday	
	Other	

**Total: 80**

**Week #1**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 3/13/21 to 3/19/21

You must enter "pm" for times after 12:59 or the form will not calculate correctly!

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	3/13								
Sun	3/14								
Mon	3/15	7:30 am 1:30 pm	12:45 pm 6:00 pm	8.75		Leadership Team meeting, Diode Communications - Board room, I&E Dept. Planning,			
Tues	3/16	7:30 am 1:00 pm 5:30 pm	12:00 pm 3:45 pm 6:00 pm	7.75		Saunders Co. Supervisors - meeting/update, NRC - Caucus - Lincoln, Time sheets, mail, District mgt.			
Wed	3/17	7:30 am 1:30 pm	12:45 pm 6:00 pm	8.75		NRC's in board room, Personnel, District planning,			
Thurs	3/18	7:30 am	1:00 pm	5.50		Wahoo 2021 season planning, District management, CEO program discussion,			
Fri	3/19	7:30 am 1:15 pm	12:30 pm 4:45 pm	8.50		Wahoo building, District mgt, e-mails & return calls, Wahoo Creek,			
<b>Week #1 Totals</b>				39.25	0		0	\$0.00	\$0.00

Supervisor \_\_\_\_\_  
 Manager   
 Assistant Manager \_\_\_\_\_  
 Treasurer \_\_\_\_\_

**Expenses**

--	--

**Week #2**

**Lower Platte North NRD Time Sheet**

Name Eric Gotschek

Period Covered 3/20/21 to 3/28/21

You must enter "pm" for times after 12:00 or the form will not calculate correctly!

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	3/20								
Sun	3/21								
Mon	3/22	7:15 am 1:30 pm 5:15 pm	12:45 pm 3:45 pm 6:00 pm	8.50		Leadership team meeting, board room planning, Clear Creek, Meet with Diode			
Tues	3/23	7:30 am 1:30 pm	12:45 pm 5:15 pm	9.00		Meet w/Olsson - Wahoo Creek engineering, Clear Creek - O&M review			
Wed	3/24	7:30 am	1:00 pm	5.50		District management, E-mails and mail, Personnel planning,			
Thurs	3/25	7:30 am 1:30 pm 6:00 pm	12:45 pm 3:45 pm 6:00 pm	8.50		I&E planning and event prep, Wanahoo season planning, Education building			
Fri	3/26	7:30 am	11:00 am	3.50	5.75	Time sheets, mail, position reviews, board room planning, Clear Creek 5.75 - A.L.			
<b>Week #2 Totals</b>				35	5.75		0	\$0.00	\$0.00
<b>Totals Week #1</b>				39.25	0		0	\$0.00	\$0.00
<b>Two Week Totals</b>				74.25	5.75		0	\$0.00	\$0.00

**Annual Leave & Sick Leave**

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
<b>Annual Leave</b>	235.50	6.00	5.75	237.75
<b>Sick Leave</b>	632.75	4.00	0.00	636.75

**RESET FORM**

This will delete ALL data on form, including name, AL/SL values and Program Areas labels.

#	Program Areas	Hours
11	Administration	29.50
14	District Management	38.25
15	Personnel	6.50
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
	A.L.	5.75
	S.L.	
	Holiday	
	Other	

**Total: 80**

Lower Platte North Natural Resources District  
Accounts Receivable Aging Summary as of 2/28/21

Accounts Receivable acct 105000

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	2487.92	0.00	0.00	0.00	2,487.92
Colon RW Customers	Multiple	6078.71	677.00	76.38	1,251.65	8,083.74
Department of Natural Resources	FYRA - Wahoo Creek WS Plan/EA & WSF	0.00	0.00	0.00	3,168.00	3,168.00
	Olsson Associates - Water Sustainability Fund	0.00	0.00	0.00	37,498.75	37,498.75
FEMA	JEO - Rawhide Ditch 8 Flood Damage Repair	0.00	0.00	0.00	0.00	0.00
	Husker Engineering - Rawhide Ditch 8 Flood Damage Repair	0.00	0.00	0.00	0.00	0.00
	FYRA - Lake Wanahoo Spilling Basin	5,169.32	11,489.76	2,323.28	82,569.99	101,552.35
	Gana Trucking - Rawhide Ditch & Flood Damage Repair	0.00	0.00	0.00	0.00	0.00
	Diers Farm/Kirk Brand	0.00	0.00	0.00	0.00	0.00
	Valley Corp - Spilling Basin Rehab	196,770.35	93,352.58	0.00	0.00	290,122.93
FEMA/NEMA-no longer rcv'ing	JEO - Emergency Flood Repairs (75% FEMA)	0.00	0.00	0.00	0.00	0.00
NDEE	Vernier Software/UBT Visa/UBT Visa (Shell Creek Sampling Equipment)	0.00	0.00	0.00	4,361.72	4,361.72
	UBT Visa (field manual - WQ Monitoring)	0.00	0.00	53.00	0.00	53.00
	Bill Bos Payroll	1,948.47	1,743.93	1,194.32	7,880.01	12,766.73
	Forestry Suppliers	261.78	0.00	0.00	7,885.53	8,147.31
	Amazon (supplies)	0.00	0.00	0.00	1,571.53	1,571.53
	Septic System - Groteluschen/Korte	0.00	0.00	4,800.00	4,800.00	9,600.00
	Lands for Conservation - Peterson/Prochaska/Cejka/Fujan/Ptacek/Bartek/Pok	0.00	0.00	0.00	16,256.14	16,256.14
	Colfax Co Hwy Dept - Colfax Co Channel Improvement/Benching	0.00	121,863.82	0.00	0.00	121,863.82
	Sprunk - Bank Stabilization Wetland Project	0.00	34,116.56	0.00	0.00	34,116.56
	Runge - Livestock Well-Solar Power	0.00	5,622.35	0.00	0.00	5,622.35
	Chvatal - Wahoo Creek 319	0.00	396.00	0.00	0.00	396.00
NET	UNL Office of Sponsored Programs/St John Nepomucene School/UNL Office c	0.00	0.00	0.00	250.00	250.00
	UNL Office of Sponsored Programs	0.00	1,072.78	0.00	0.00	1,072.78
	NE Public Health Enviro Lab	0.00	0.00	0.00	718.00	718.00
	LRE Water	0.00	0.00	0.00	0.00	0.00
	Vadose Zone	0.00	0.00	0.00	0.00	0.00
	Colfax Co Hwy Dept - Colfax Co Channel Improvement/Benching	0.00	0.00	0.00	0.00	0.00
NRCS	FYRA - Wahoo Creek WS PL566	17,597.50	17,986.25	0.00	0.00	35,583.75
	JEO - Wahoo Creek WS PL566	0.00	0.00	0.00	3,345.00	3,345.00
	Olsson Associates - Wahoo Creek WS PL566	0.00	0.00	0.00	4,668.68	4,668.68
NRD	Employee Flu Shot - Gottschalk	0.00	0.00	0.00	30.00	30.00
NRDF	Cornhusker State Ind/Steel Bldg Sales/Steel Bldg Sales/McAtee Cons/Robert F	0.00	0.00	0.00	84,175.37	84,175.37
	Menards/Simons Home Store/Simons Home Store/Wahoo Metal/Hancock Co	0.00	0.00	0.00	30,601.87	30,601.87
	Robert Hedges/Hancock Const/McConnell Thermal/Simons Home Store/Pork	0.00	0.00	0.00	17,995.26	17,995.26
	Douglas Hedges/Subbert Well/Diode/Hancock Cons/Steel Bldg Sales/Lierman	0.00	0.00	0.00	47,476.49	47,476.49
	Sept UBT Visa/McAtee Construction(x2)/City of Wahoo/Keystone Glass	0.00	0.00	0.00	5,103.05	5,103.05
	Simons Home Store/Wahoo Utilities/Diode/K&S Mechanical/Ontility-NF Smitl	0.00	0.00	0.00	14,580.20	14,580.20
	Schutt Electrical/Superior Door/J&R Concrete	0.00	0.00	0.00	7,867.47	7,867.47
	Hancock Construction/Lierman Excavating/Todd Valley Farms/Schutt Electric	0.00	0.00	0.00	9,026.22	9,026.22
Wahoo Development	H&H Trucking	0.00	0.00	0.00	3,000.00	3,000.00
		<b>230,314.05</b>	<b>288,321.03</b>	<b>8,446.98</b>	<b>396,080.93</b>	<b>923,162.99</b>

Long-term Receivables acct 105005: NE Dept of Natural Resources and USACE

Customer	Invoice	Current	0-30 Days	31-60 Days	61 and Over	Totals
USACE (Sand Creek/Wanahoo)	008226-6/30/09				2,882,995.86	
	008367-11/30/09				220.61	
	008458-2/12/10				2,704.21	
	008594-6/30/10				52.33	
	008599-6/30/10				96,983.55	
	008601-6/30/10				679,317.44	
	008658-9/30/10				15,599.03	
	008659-9/30/10				1,072,522.57	
	008927-2/24/12				6,647.42	
	008928-2/24/12				159,389.53	
	009055-6/30/12				25,096.93	
	009067-7/31/12				49.73	
	009070-8/31/12				2,177.50	
	009078-9/30/12				352,072.83	
	009098-10/31/12				202,769.01	
	009297-12/31/13				48.75	
	009368-4/30/14				41,115.11	
	5/31/20 - Sand Creek Project Adjustment				(620,046.54)	
	1/21/21 - Deposit US Treasury - Wanahoo COE A/R				(747.30)	
	2/28/21 - To close out Long Term A/P				(4,694,072.08)	
	2/28/21 - Adjust to Final Refund Due Amount				(110,004.16)	114,892.33
		<b>Totals</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>114,892.33</b>
						<b>114,892.33</b>

# OFFICE OF THE DODGE COUNTY TREASURER

PO BOX 999, FREMONT NE 68026-0999      PHONE 402/727-2750      FAX 402/727-2753  
GAIL J BARGSTADT      JUDITH J MAIN  
COUNTY TREASURER      DEPUTY COUNTY TREASURER

March 24, 2021

Lower Platte North NRD  
Attn: Bob Hilger, Treasurer  
511 Commercial Park Rd  
Wahoo NE 68066

RE: Farm Credit Leasing Services Correction #5178

At the March 10, 2021, meeting of the Dodge County Board of Equalization, a Tax Roll Correction was approved for Farm Credit Leasing Services. The correction is due to equipment listed as personal property when it should have been real property for the 2019 tax year. The correction has reduced the personal property valuation for that year considerably. Farm Credit Leasing Services paid the 2019 taxes last year. Once taxes are paid, money is distributed to each taxing entity in the Tax District in which the property is located. This correction makes it necessary to reimburse these taxes back to the property owner.

Once the Tax Roll Correction has been approved by the County Board of Equalization, it is given to the County Treasurer's office to process the refund. According to Statute 77-1736.06 (a copy is enclosed) I, as the County Treasurer, must notify any Political Subdivision within the tax district the property is located in if the amount of refund is over \$200.00. The Statute further states that if this is a hardship you are allowed to repay it within five (5) years. However, you would need to provide this office with a letter indicating it would be a hardship within thirty (30) days of the mailing of this letter; we would then need to arrange a payment plan.

I am enclosing several pages of documentation to assist you in understanding how I arrived at the amount you will need to reimburse. You originally received the tax distribution based on the assessed amount billed and paid by the property owner. The reports indicate the amount originally collected as well as the Tax Credit. I have included a spreadsheet indicating the refund amount you will need to return. **The total amount due from LOWER PLATTE NORTH NRD is \$2,519.20.** The simplest method is to deduct these funds from your account. **If that is agreeable to you, I would need a letter allowing me to do this.** Or you may send a check to us.

I have included a copy of the Tax Roll Correction, and a copy of the 2019 Tax Statement showing what was originally billed. There are also spreadsheets showing a breakdown of tax amounts previously distributed to each subdivision. You will have an Original and Corrected Tax Levy sheet, and an Original and Corrected Tax Credit. All taxpayers are allowed a Tax Credit in the State of Nebraska, all of which need to be reimbursed.

I hope this letter is fair explanations of the matter, however, if you have any questions, feel free to contact me.

Sincerely,



Gail J Bargstadt  
Dodge County Treasurer  
435 N Park Avenue, Ste 101  
PO Box 999  
Fremont NE 68026-0999  
[treasurer@dodgecountyne.gov](mailto:treasurer@dodgecountyne.gov)

Enc

# Tax List Corrections,

# Dodge County, Nebraska

DATE 9-29-2020 No. 5178

NAME Farm Credit Leasing Services ADDRESS 6340 S Fiddlers Green Circle Greenwood Vlg Co. 8011

Year Corrected 2019 School Dist. No. — Tax Dist. No. 236 Tax Book No. — Page No. —

Description of Property Personal Property ID No. 000045218

	STATEMENT OR SCHEDULE NO.	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	SCHOOL OR TAX DIST. NO.	HOMESTEAD VALUE	PENALTY TAX		1ST. HALF	2ND HALF	TOTAL TAX
ORIGINAL TAX	000045218	1,284,550	1.770436	128,968.28	236	—	—		—	—	128,968.28
CORRECTED TAX	000045218	118,952	1.770436	2,105.97	236	—	—	—	—	—	2,105.97
ADDED TAX											
DEDUCTED TAX	000045218	716,598		126,862.31							126,862.31

Reason for correction Correction for 2019, equipment listed as personal property; it should be added as real property. (Hansen-Mueller is equipment owner)

I hereby direct the County Treasurer of **DODGE COUNTY** to accept this Official Correction made for the above named party and description and to issue this receipt in payment of the corrected tax as shown above.

Approved by action of the County Board of Equalization.

this 10th day of March, 2021.

[Signature]  
CHAIRMAN

Sebbie Churchill  
COUNTY ASSESSOR-COUNTY CLERK

By \_\_\_\_\_ DEPUTY

ORIGINAL-TREASURER'S COPY  
DUPLICATE-COUNTY BOARD'S COPY  
TRIPPLICATE-COUNTY ASSESSOR'S COPY

The Copy Shop • Fremont, NE

*copy*

Property Description

**DODGE COUNTY**

TAX YEAR	2019
STATEMENT	1408
TAX TYPE	Personal Property
SCHEDULE	0000045218

Date Taxes Are Due	12/31/2019
1st Half Delinquent	05/01/2020
2nd Half Delinquent	09/01/2020
Net Amount Due	128,968.28
1st Half Payment	64,484.14
2nd Half Payment	64,484.14
Total Value	7,294,550
Begin Farmer Value	0
Tax Relief Value	10,000
Taxable Value	7,284,550
Total Tax	129,145.34
Tax Relief Credit	-177.06
State Tax Credit	0.00
Penalty	0.00
<b>NET AMOUNT DUE</b>	<b>128,968.28</b>

FARM CREDIT LEASING SERVICES  
 ATTN: TAX DEPT  
 6340 S FIDDLERS GREEN CIR  
 GREENWOOD VILLAGE, CO 80111-4951

Description	Tax Rate	Prior Tax	Current Tax
COUNTY GEN	0.25530700		18,623.50
PLATTE GEN	0.05140900		3,750.06
FIRE DIST 8 GEN-F	0.05362400		3,911.63
ESU #2 GEN	0.01500000		1,094.18
AG SOCIETY	0.00238700		174.12
METRO TECH GEN	0.09500000		6,929.82
27-0001 FREMONT 1	1.06272200		77,520.79
F-1 BOND K-8 2000	0.12108000		8,832.24
F-1 BONDS 9-12 20	0.02343000		1,709.11
F-1 BLD AMER BOND	0.03486800		2,543.46
F-1 BLD AMER BOND	0.02009700		1,465.99
NRD PLATTE GEN	0.03551200		2,590.44
Tax Relief Credit			-177.06
<b>Totals</b>	<b>1.77043600</b>		<b>128,968.28</b>



Schedule 0000045218  
 District ID 236  
 District Name 236-PLATTE 1-8-P

**MESSAGES**

Tax Relief Credits are Reimbursed by the  
 State of Nebraska  
 2019-000045218PP

IMPORTANT: Examine the notice before payment. The treasurer is not responsible for payments on the wrong property.

2019 Personal Property Statement



FARM CREDIT LEASING SERVICES  
 ATTN: TAX DEPT  
 6340 S FIDDLERS GREEN CIR  
 GREENWOOD VILLAGE, CO 80111-4951

Statement 1408  
 District ID 236  
 Schedule 0000045218

Delinquent on 05/01/2020	
Total Due	128,968.28
1st Half	64,484.14
Call 402-727-2750 For Current Interest	

Make Checks Payable To:  
**GAIL J BARGSTADT, DODGE COUNTY TREASURER**  
 402-727-2750 435 N Park Avenue PO Box 999 Fremont NE 68026-0999



2019 Personal Property Statement



FARM CREDIT LEASING SERVICES  
 ATTN: TAX DEPT  
 6340 S FIDDLERS GREEN CIR  
 GREENWOOD VILLAGE, CO 80111-4951

Statement 1408  
 District ID 236  
 Schedule 0000045218

Delinquent on 09/01/2020	
Total Due	128,968.28
2nd Half	64,484.14
Call 402-727-2750 For Current Interest	

Make Checks Payable To:  
**GAIL J BARGSTADT, DODGE COUNTY TREASURER**  
 402-727-2750 435 N Park Avenue PO Box 999 Fremont NE 68026-0999



ORIGINAL LEVY

Farm Credit leasing Services - Original Levy  
After Tax Credit

Taxes-Pers Prop \$128,968.28

Parcel # 000045218

Total Collected \$128,968.28

Roll year 2019

Tax District 236

PERSONAL PROPERTY

Payment \$128,968.28

fund	Descrip	excess	base	total		
10	County		0.2553070	0.2553070	14.42057211%	\$18,597.96
200	Platte Township		0.0514090	0.0514090	2.90374800%	\$3,744.91
380	Fire Dist 8-Fremont		0.0536240	0.0536240	3.02885843%	\$3,906.27
400	ESU # 2		0.0150000	0.0150000	0.84724893%	\$1,092.68
440	Ag Society		0.0023870	0.0023870	0.13482555%	\$173.88
500	Metro College		0.0950000	0.0950000	5.36590987%	\$6,920.32
510	27-0001 Fremont 1 Qcap		1.0627220	1.0627220	60.02600489%	\$77,414.51
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	6.83899333%	\$8,820.13
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.32340282%	\$1,706.77
513	F-1 Bld Am Bond 1-New 5/6		0.0348680	0.0348680	1.96945837%	\$2,539.98
514	F-1 Bld Am Bond 2-Elem Reno		0.0200970	0.0200970	1.13514411%	\$1,463.98
990	NRD Platte		0.0355120	0.0355120	2.00583359%	\$2,586.89
consolidated tax levy			1.77043600	1.7704360	100.00%	\$128,968.28

Results

Fund	subfund	base Rate	total tax rate		Distribution Amount	Commission Amount	comm Rate	Tax Collected and Allocated to Each Fund
10	COUNTY GENERAL 100	0.21320400	0.25530700	0.83508874	\$18,597.96	\$15,530.95	0%	\$15,530.95
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$1,757.18	0%	\$1,757.18
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$670.32	0%	\$670.32
10	INDIGENT 1500	0.00420400		0.01646645		\$306.24	0%	\$306.24
10	INSTITUTIONS 1700	0.00000000		0		\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		0		\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00230100		0.00901268		\$167.62	0%	\$167.62
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$165.65	0%	\$165.65
200	PLATTE TWNSHP 8806	0.05140900	0.05140900	1	\$3,744.91	\$3,744.91	2%	\$3,670.02
380	FIRE DIST 8 GEN 7708	0.02653200	0.05362400	0.494778457	\$3,906.27	\$1,932.74	2%	\$1,894.08
380	FIRE DIST 8 BOND 7858	0.02709200		0.505221543		\$1,973.53	2%	\$1,934.06
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$1,092.68	\$1,092.68	1%	\$1,081.76
400	ESU # 2 BOND 2013 6905	0.00000000		0		\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$173.88	\$173.88	2%	\$170.40
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$6,920.32	\$5,463.41	1%	\$5,408.78
500	METRO COL SKG 7110	0.02000000		0.210526316		\$1,456.91	1%	\$1,442.34
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.05772200	1.06272200	0.995295101	\$77,414.51	\$77,050.28	1%	\$76,279.78
510	27-0001 SCH 37 6109	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 SAUN 11 6131	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FRE BLD FUND 6301	0.00500000		0.004704899		\$364.23	1%	\$360.59
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FRE QUAL CAP K-8 6805	0.00000000		0		\$0.00	1%	\$0.00
511	F-1 BD K-8 2000 6201	0.12108000	0.12108000	1	\$8,820.13	\$8,820.13	1%	\$8,731.93
512	F-1 BD 9-12 2000 6202	0.02343000	0.02343000	1	\$1,706.77	\$1,706.77	1%	\$1,689.70
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$2,539.98	\$2,539.98	1%	\$2,514.58
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$1,463.98	\$1,463.98	1%	\$1,449.34
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$2,586.89	\$2,586.89	1%	\$2,561.02
Balances to consolidated levy		1.77043600	1.77043600		\$128,968.28	\$128,968.28		\$127,786.33
			0.00000000		\$0.00	\$0.00		\$0.00

will be added back to fund 100

CORRECTED LEVY

Farm Credit leasing Services - Corrected Levy Taxes-Pers Prop **\$2,105.97** Parcel # 000045218  
 After Tax Credit

Total Collected \$2,105.97

Roll year 2019

Tax District 236

PERSONAL PROPERTY

Payment \$2,105.97

fund	Descrip	excess	base	total		
10	County		0.2553070	0.2553070	14.42057211%	\$303.69
200	Platte Township		0.0514090	0.0514090	2.90374800%	\$61.15
380	Fire Dist 8-Fremont		0.0536240	0.0536240	3.02885843%	\$63.79
400	ESU # 2		0.0150000	0.0150000	0.84724893%	\$17.84
440	Ag Society		0.0023870	0.0023870	0.13482555%	\$2.84
500	Metro College		0.0950000	0.0950000	5.36590987%	\$113.00
510	27-0001 Fremont 1 Qcap		1.0627220	1.0627220	60.02600489%	\$1,264.13
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	6.83899333%	\$144.03
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.32340282%	\$27.87
513	F-1 Bld Am Bond 1-New 5/6		0.0348680	0.0348680	1.96945837%	\$41.48
514	F-1 Bld Am Bond 2-Elem Reno		0.0200970	0.0200970	1.13514411%	\$23.91
990	NRD Platte		0.0355120	0.0355120	2.00583359%	\$42.24

consolidated tax levy 1.77043600 1.7704360 100.00% \$2,105.97

Results

Fund	subfund	base Rate	total tax rate		Distribution Amount	Commission Amount	comm Rate	Tax Collected and Allocated to Each Fund	
10	COUNTY GENERAL 100	0.21320400	0.25530700	0.83508874	\$303.69	\$253.61	\$0.00	0%	\$253.61
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$28.69	\$0.00	0%	\$28.69
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$10.95	\$0.00	0%	\$10.95
10	INDIGENT 1500	0.00420400		0.01646645		\$5.00	\$0.00	0%	\$5.00
10	INSTITUTIONS 1700	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00230100		0.00901268		\$2.74	\$0.00	0%	\$2.74
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$2.70	\$0.00	0%	\$2.70
200	PLATTE TWNSHP 8806	0.05140900	0.05140900	1	\$61.15	\$61.15	\$1.22	2%	\$59.93
380	FIRE DIST 8 GEN 7708	0.02653200	0.05362400	0.494778457	\$63.79	\$31.56	\$0.63	2%	\$30.93
380	FIRE DIST 8 BOND 7858	0.02709200		0.505221543		\$32.23	\$0.64	2%	\$31.58
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$17.84	\$17.84	\$0.18	1%	\$17.66
400	ESU # 2 BOND 2013 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$2.84	\$2.84	\$0.06	2%	\$2.78
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$113.00	\$89.21	\$0.89	1%	\$88.32
500	METRO COL SKG 7110	0.02000000		0.210526316		\$23.79	\$0.24	1%	\$23.55
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.05772200	1.06272200	0.995295101	\$1,264.13	\$1,258.18	\$12.58	1%	\$1,245.60
510	27-0001 SCH 37 6109	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
510	27-0001 SAUN 11 6131	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
510	27-0001 FRE BLD FUND 6301	0.00500000		0.004704899		\$5.95	\$0.06	1%	\$5.89
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
510	27-0001 FRE QUAL CAP K-8 6805	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
511	F-1 BD K-8 2000 6201	0.12108000	0.12108000	1	\$144.03	\$144.03	\$1.44	1%	\$142.59
512	F-1 BD 9-12 2000 6202	0.02343000	0.02343000	1	\$27.87	\$27.87	\$0.28	1%	\$27.59
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$41.48	\$41.48	\$0.41	1%	\$41.06
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$23.91	\$23.91	\$0.24	1%	\$23.67
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$42.24	\$42.24	\$0.42	1%	\$41.82

Balances to consolidated levy 1.77043600 1.77043600 \$2,105.97 \$2,105.97 \$19.30 \$2,086.67  
 will be added back to fund 100  
 0.00000000 \$0.00 \$0.00 \$0.00

NRD PLATTE

NRD PLATTE

2019 Tax Correction for  
Farm Credit Leasing Services  
Parcel # 000045218

	7320 General	Total
Original Tax Allocated (less the tax commission)	2,561.02	2,561.02
Corrected Tax Allocated (less the tax commission)	(41.82)	(41.82)
Original Tax Credit Allocated (less the tax commission)	-	-
Corrected Tax Credit Allocated (less the tax commission)	-	-
Amount to be returned for refund	<u>2,519.20</u>	<u>2,519.20</u>

# Nebraska Revised Statute 77-1736.06

## **77-1736.06. Property tax refund; procedure.**

The following procedure shall apply when making a property tax refund:

(1) Within thirty days of the entry of a final non-appealable order, an unprotested determination of a county assessor, an un-appealed decision of a county board of equalization, or other final action requiring a refund of real or personal property taxes paid or, for property valued by the state, within thirty days of a recertification of value by the Property Tax Administrator pursuant to section 77-1775 or 77-1775.01, the county assessor shall determine the amount of refund due the person entitled to the refund, certify that amount to the county treasurer, and send a copy of such certification to the person entitled to the refund. Within thirty days from the date the county assessor certifies the amount of the refund, the county treasurer shall notify each political subdivision, including any school district receiving a distribution pursuant to section 79-1073 and any land bank receiving real property taxes pursuant to subdivision (3)(a) of section 18-3411, of its respective share of the refund, except that for any political subdivision whose share of the refund is two hundred dollars or less, the county board may waive this notice requirement. Notification shall be by first-class mail, postage prepaid, to the last-known address of record of the political subdivision. The county treasurer shall pay the refund from funds in his or her possession belonging to any political subdivision, including any school district receiving a distribution pursuant to section 79-1073 and any land bank receiving real property taxes pursuant to subdivision (3)(a) of section 18-3411, which received any part of the tax or penalty being refunded. If sufficient funds are not available or the political subdivision, within thirty days of the mailing of the notice by the county treasurer if applicable, certifies to the county treasurer that a hardship would result and create a serious interference with its governmental functions if the refund of the tax or penalty is paid, the county treasurer shall register the refund or portion thereof which remains unpaid as a claim against such political subdivision and shall issue the person entitled to the refund a receipt for the registration of the claim. The certification by a political subdivision declaring a hardship shall be binding upon the county treasurer;

(2) The refund of a tax or penalty or the receipt for the registration of a claim made or issued pursuant to this section shall be satisfied in full as soon as practicable and in no event later than five years from the date the final order or other action approving a refund is entered. The governing body of the political subdivision shall make provisions in its budget for the amount of any refund or claim to be satisfied pursuant to this section. If a receipt for the registration of a claim is given:

(a) Such receipt shall be applied to satisfy any tax levied or assessed by that political subdivision next falling due from the person holding the receipt after the sixth next succeeding levy is made on behalf of the political subdivision following the final order or other action approving the refund; and

(b) To the extent the amount of such receipt exceeds the amount of such tax liability, the unsatisfied balance of the receipt shall be paid and satisfied within the five-year period prescribed

in this subdivision from a combination of a credit against taxes anticipated to be due to the political subdivision during such period and cash payment from any funds expected to accrue to the political subdivision pursuant to a written plan to be filed by the political subdivision with the county treasurer no later than thirty days after the claim against the political subdivision is first reduced by operation of a credit against taxes due to such political subdivision.

If a political subdivision fails to fully satisfy the refund or claim prior to the sixth next succeeding levy following the entry of a final non-appealable order or other action approving a refund, interest shall accrue on the unpaid balance commencing on the sixth next succeeding levy following such entry or action at the rate set forth in section 45-103;

(3) The county treasurer shall mail the refund or the receipt by first-class mail, postage prepaid, to the last-known address of the person entitled thereto. Multiple refunds to the same person may be combined into one refund or credit. If a refund is not claimed by June 1 of the year following the year of mailing, the refund shall be canceled and the resultant amount credited to the various funds originally charged;

(4) When the refund involves property valued by the state, the Tax Commissioner shall be authorized to negotiate a settlement of the amount of the refund or claim due pursuant to this section on behalf of the political subdivision from which such refund or claim is due. Any political subdivision which does not agree with the settlement terms as negotiated may reject such terms, and the refund or claim due from the political subdivision then shall be satisfied as set forth in this section as if no such negotiation had occurred;

(5) In the event that the Legislature appropriates state funds to be disbursed for the purposes of satisfying all or any portion of any refund or claim, the Tax Commissioner shall order the county treasurer to disburse such refund amounts directly to the persons entitled to the refund in partial or total satisfaction of such persons' claims. The county treasurer shall disburse such amounts within forty-five days after receipt thereof; and

(6) If all or any portion of the refund is reduced by way of settlement or forgiveness by the person entitled to the refund, the proportionate amount of the refund that was paid by an appropriation of state funds shall be reimbursed by the county treasurer to the State Treasurer within forty-five days after receipt of the settlement agreement or receipt of the forgiven refund. The amount so reimbursed shall be credited to the General Fund.

**Source:** Laws 1991, LB 829, § 15; Laws 1992, LB 1063, § 138; Laws 1992, Second Spec. Sess., LB 1, § 111; Laws 1993, LB 555, § 1; Laws 1995, LB 490, § 167; Laws 2007, LB334, § 82; Laws 2008, LB965, § 18; Laws 2010, LB1070, § 3; Laws 2013, LB97, § 19; Laws 2016, LB1067, § 9; Laws 2020, LB424, § 19.

**Effective Date: November 14, 2020**