

Executive Committee Meeting
Thursday, June 2, 2022 10:00 AM
Lower Platte North NRD Office
P.O. Box 126
Wahoo, NE 68066

1. UNFINISHED BUSINESS

2. MEETINGS

2.A. Pending

2.B. Reports

Attached is Water Strategies May 27, 2022, report.

3. MANAGEMENT ITEMS

3.A. Directors Absence

Attached find absence requests from Director Kavan for March and April. In March he was hauling corn and in April he was planting.

3.B. Monthly Education Program

3.C. Director Absence Policy

Staff will be working on an official policy to be presented to the Executive Committee.

Here are a few comments from Jovan -

The establishment of high level considerations that could be looked at with respect to whether an absence is excused vs unexcused. Example would be excused absences are things that either are emergency (ex health) or immovable (ex work, family function like a wedding/funeral, etc) vs unexcused absences which are more discretionary in their nature (ex person chose not to attend for convenience).

3.D. Company Credit Card Resolution

Attached is a UBT Company Credit Card Resolution that needs to be updated to add Jill Breunig along with the Manager and General Manager. This will allow them to a) establish credit lines, b) access information on the Company's credit card, c) request user credit card limit increases or decreases, d) request an overall credit limit increase or decrease for the Company, e) instruct UBT to issue or close credit cards , f) add or remove employees or ageof the the company to this resolution, g) add or remove employees of the Compay as EXBusiness uses, h) initiate a dispute, and i) instruct UBT ot close the Company credit card relationship.

4. EQUIPMENT

5. PERSONNEL

5.A. Staff Cost of Living Adjustments, Merrit Raises and Evaluations

We are all painfully aware of the current inflation and continued rising cost of living. This is the time of year we generally approve our staff pay increases so I would like some discussion on how to attack the issue this year.

Social Security instituted a 5.9% increase for 2022 and the current inflation rate is 8.3% for the 12 months ending April 2022.

I continue to believe a flat percentage rate increase across all salary ranges is not the most equitable and feasible way to deal with cost of living. My plan this year, as in past years, will be to continue to break any increase into the same dollar amount for all staff, regardless of salary.

My recommendation to the board would be an 8% Cost of Living Adjustment, which would be broken down as follows:

-Approx. median salary of \$ 50,000 x 8% = \$4,000 per employee (\$88,000 total)

*Please keep in mind, this increase is just to keep our employee's takehome pay similar to that of last year.

In addition to the 8% Cost of Living, I would also recommend up to \$28,000 for "merrit" salary increases, district wide. This would provide up to a maximum of \$1,250 per employee for salary raises based on individual annual evaluations.

We all understand how difficult these past months have been on cost of goods and it appears there is no end in sight in the near future. Addressing these issues will go a long way with staff morale and showing appreciation in all they do for Lower Platte North.

Comparing to other districts:

Lower Platte South - 4% Cost of living with a \$30,000 merrit

Pappio - In January approved 1.9% cost of living and approves 5-6% performance-based salary increases this time of year

5.B. Wanahoo Guard Shack Personnel

Sharon Kremlacek is going on her 7th year working at the Wanahoo entrance. She continues to do an amazing job and is a great face for our district as park-goers enter Wanahoo. Recently Sharon was approached by NG&P management at Two Rivers asking her to come work for them at a higher rate of pay...Game and Parks have had a very difficult time hiring and keeping good staff and this is apparent by their attempt to hire our staff away.

Sharon currently receives \$13.00/hr for her time Wanahoo and she says she

absolutely loves working for us, it is simply an economic decision. After a very productive meeting with her, she would be very comfortable staying with us with a slight increase in pay.

The additional cost to Wanahoo expenses for a \$1.00 per hour pay increase would be approximately \$550 for the 2022 recreation season.

5.C. Personnel Sub Committee

Plans are to schedule a Personnel Sub-Committee meeting for the week of June 13th. The current sub-committee consists of:

Matt, Joe, Dave S., Frank, Bob H and Gene

Gene will need to be replaced, of course and it is up to Frank to decide who to replace him with. I am asking for discussion and action to re-appoint the above mentioned board members and a replacement for Gene or another combination of board members to make up the Personnel Sub-committee.

Chair Pollard appointed Bill Saeger to the Personnel Sub-Committee.

5.D. Dodge County Field Office

Attached find a letter of resignation from Luz Schafersman effective August 19, 2022. The Personnel Sub-Committee will set up a timeline for hiring a replacement.

5.E. Operation and Maintenance Technician

Duke Dokulil has informed the District that he is no longer able to work full time at the District. Heimann and Gottschalk will be discussing potential options with Duke.

5.F. NARD Health Insurance Rate Increase

6. FINANCE

6.A. Approval of Financial Reports

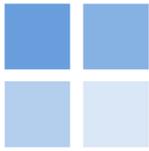
Grant will be available to update the Executive Committee on the April Financial Statements.

6.B. Approval of Managers Time and Expense Sheets

6.C. Accounts over 90 Days

6.D. Dodge County Tax Roll Correction

We have received notice from Dodge County about a tax roll correction Oldcastle Central #5443 & 5444 (2020 & 2021 Tax Years). The total amount of \$1,033.63 will be withheld from our next disbursement. (See Attachment)



WATER STRATEGIES LLC

4 E Street SE, Washington, DC 20003 ▪ (202) 698-0690 phone ▪ (202) 698-0694 fax

DATE: May 27, 2022

MEMORANDUM

TO: Lower Platte North NRD
FROM: Water Strategies, LLC
SUBJECT: Senate Agriculture, Nutrition and Forestry Committee Hearing

On Thursday, May 26, Water Strategies virtually attended the Senate Agriculture, Nutrition, and Forestry Committee hearing on the opportunities and challenges facing farmers, families, and rural communities.

During her opening statement, Senator Debbie Stabenow (D-MI) discussed the challenges of American farmers and ranchers in their goal to produce food and fiber. Specifically mentioning that these individuals have been hindered by the climate crisis and its lasting impacts. She stressed the importance of addressing the changing climate and that farmers are the prime agents to do so.

Ranking Member Senator John Boozman (R-AR) talked about global food insecurity being exacerbated by the war in Ukraine, higher input costs, and declining income among farmers. He encouraged the United States Department of Agriculture (USDA) to help fill the gap by working on increasing supply, production, and solving inflation. Senator Boozman specifically mentioned rolling back the penalty fee for disenrolling from the Conservation Reserve Program to increase the amount of productive land. Additionally, the Senator urged the USDA to put a two-year pause on the United States Environmental Protection Agency (EPA) regulatory changes to help bring certainty to the market.

The following witness testified at the hearing:

- The Honorable Thomas Vilsack (Secretary of the U.S. Department of Agriculture)

During his opening statement, Secretary Vilsack addressed three recent announcements from the USDA. First, addressing the infant formula shortage, Secretary Vilsack announced that due to recent congressional action the USDA can work with those who produce formula to increase supply. The USDA has been in talks with Gerber, Nestle, and Johnson to rapidly do so. Secondly, the USDA has begun its process addressing the recent Packers and Stockyards Act amendments. Lastly, he encouraged passage of the Growing Climate Solutions Act, which would allow the USDA to provide farmers and ranchers with technical assistance in marketing climate smart commodities. Passage of the bill would also allow the USDA to measure and quantify climate smart practices which would enhance current partnerships with farmers.

Senator Micheal Bennett (D-CO) began his questioning by mentioning the wildfires that have ravaged Colorado and other states in the west. He discussed watersheds on the Colorado River and was concerned about their viability moving forward this Summer. Secretary Vilsack assured

him that a portion of the \$5 billion allocated in the Bipartisan Infrastructure Deal (BIF) to the USDA Forest Service would be sent to address the situation. Senator Bennett closed by urging the Forest Service to be proactive in addressing wildfires moving forward and that farmers and ranchers down stream from these watersheds will be severely impacted.

Senator Ben Ray Lujan (D-NM) addressed similar concerns to Senator Bennett referencing watersheds in the Rocky Mountain's. He noted that small and historically underserved communities continue to combat fires and ultimately see the brunt of the consequences. He raised concerns about the damage done to watersheds because of these fires and that he was curious to see what the USDA could do in terms of cost-share assistance waivers from the federal government. He also called upon the USDA to provide financial, technical, and administrative support to communities impacted by the wildfires and aid to be released in a thorough and timely manner.

Senator Tommy Tuberville (R-AL) shifted his concern to the Waters of the United States (WOTUS) and land owners. "The Supreme Court plans to make a ruling this year," he said "Do you commit to uphold the Supreme Court's decision?" Secretary Vilsack responded by noting that the USDA works closely with the EPA and takes into consideration farmer input. He added, that the USDA will provide assistance to farmers implementing the new rule in a timely and effective manner.

Water Strategies will continue to monitor the development of the Senate Agriculture, Nutrition, and Forestry Committee as it works on the upcoming Farm Bill.

Should you have any questions or want additional information, please feel free to contact our office by phoning (202) 698-0690 or Kris Polly directly at 703-517-3962. We can also be contacted by e-mail at kris.polly@waterstrategies.com.

REQUEST FOR EXCUSE OF
ABSENCE FROM MEETING
(LB 569, 1985 LEGISLATURE)

Chairman, Board of Directors
Lower Platte North NRD
PO Box 126
Wahoo, NE 68066

I hereby request that the Board of Directors excuse my
absence at the Regular Meeting of the Board scheduled on
9th day of May, 2022, for
the following reason:

Study Egyptian water conservation and Dam
structures and maybe a vacation

Dated this 2 day of June, 2022.

Frank Pollard
Board Member
Lower Platte North NRD

REQUEST FOR EXCUSE OF
ABSENCE FROM MEETING
(LB 569, 1985 LEGISLATURE)

Chairman, Board of Directors
Lower Platte North NRD
PO Box 126
Wahoo, NE 68066

I hereby request that the Board of Directors excuse my
absence at the Regular Meeting of the Board scheduled on
14 day of March, 2022, for
the following reason:

Hauling Corn

Dated this 9 day of May, 2022.

[Signature]
Board Member
Lower Platte North NRD

Kauka

REQUEST FOR EXCUSE OF
ABSENCE FROM MEETING
(LB 569, 1985 LEGISLATURE)

Chairman, Board of Directors
Lower Platte North NRD
PO Box 126
Wahoo, NE 68066

I hereby request that the Board of Directors excuse my
absence at the Regular Meeting of the Board scheduled on
11th day of April, 2022, for
the following reason:

In the field

Dated this 9 day of May, 2022.


Board Member
Lower Platte North NRD

UBT Union Bank & Trust.

COMPANY CREDIT CARD RESOLUTION

I, the undersigned duly authorized official of _____, a _____ (state) _____ (entity type), do hereby certify that a duly called meeting of the company's governing body and management held on _____, a quorum being present, the following resolutions were duly adopted and are set forth in the minutes of the said meeting, and such resolutions are now in full force and effect without rescission or modification until notified otherwise in writing by the Company.

RESOLVED, that any one of the following:

Name of Officer/Employee	Title of Officer/Employee	Signature
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

are hereby authorized to (a) establish credit lines under various credit card programs offered by Union Bank and Trust Company (UBT), (b) access information on the Company's credit card programs, (c) request user credit card limit increases or decreases, (d) request an overall credit limit increase or decrease for the Company's credit card programs, (e) instruct UBT to issue or close credit cards to employees or agents of the Company, (f) add or remove employees or agents of the Company to this Resolution, (g) add or remove employees or agents of the Company as EZBusiness users, (h) initiate a dispute, and (i) instruct UBT to close the Company's credit card relationship.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my seal of the said company, this **date:** _____.

Company

Signature

Printed Name

Title

For
Executive

Luz Schafersman
1232 County Road 19
Hooper, NE 68031
LuzSchafersman.LS@gmail.com

May 19, 2022
Eric Gottschalk
Manager
Lower Platte North NRD
PO Box 126
Wahoo, NE 68066

Dear Eric:

I am officially letting you know that I will be resigning at the end of this summer, with my last day being August 19, 2022. I am forever thankful for all the years I have spent with the NRD and NRCS, and I truly hope to have the opportunity to return when I am finished with my studies.

I want to express how incredibly thankful I am to have been able to work with all the kind, helpful people that I have, and I am blessed to have made several lifelong friends. I truly couldn't have asked for a better group of people to work for and work with. When I had first taken this role, I couldn't have guessed that it would be the beginning of my passion for natural resources and conservation. I am grateful to have found my calling, and I cannot wait to finish with my degree so that I continue to work with the conservation and education of natural resources.

I am hopeful that I can make this transition as smoothly as possible. I plan to leave behind detailed notes, help with training, and volunteer my time when possible. I hope that there will be no hesitation for anybody to reach out. I would be more than happy to help, and I can be reached over email at luzschafersman.LS@gmail.com.

Once again, thank you so much for all the opportunities and growth that I was able to achieve with the NRD. It has always been a pleasure to work for the NRD, and I cannot stress enough how bittersweet it is to move on. I am nervous, but excited about the new phase of my life, and I know it wouldn't have been possible without the positive guidance that I have received. I hope we will all stay in touch, and I look forward to seeing where everybody's path takes them.

Sincerely,

Luz Schafersman



Nebraska's Natural Resources Districts

www.nrdnet.org

Protecting Lives • Protecting Property • Protecting the Future

May 27, 2022

TO: NARD Board & NRD Managers

I am forwarding the information on the NARD Intergovernmental Risk Management Pool Association proposed premium changes for Fiscal Year 2022-23. The proposed change for Medical is a 15.0% increase for all premium coverage's beginning July 1, 2022. Dental premiums for all coverages will remain the same for FY 2022-23.

These recommendations are from the NARD IRMPA Stop Loss Committee as result of their meeting on May 20, 2022. The NARD IRMP Board will act on the proposal on June 6, 2022. These rates, after approval by the board, will become effective on the aforementioned dates.

Following Nebraska law and the Nebraska Department of Insurance requirements these proposed rates have been filed with the Nebraska Department of Insurance pending action at the NARD Board Meeting.

The current and proposed monthly rates are listed in Table 1 below.

**TABLE 1 -- NARD Intergovernmental Risk Management Pool Association
Proposed monthly premium changes for Fiscal Year 2022-23**

Coverage	Employee	+Spouse	+Children	+Family	Average
Medical - FY 2021-22	\$934.41	\$1,939.95	\$1,656.68	\$2,741.51	\$1,485.82
Medical – 15.0% increase proposed FY 2022-23	\$1,074.48	\$2,230.75	\$1,905.02	\$3,152.47	\$1,708.55
Dental - FY 2021-22	\$44.52	\$89.03	\$81.03	\$133.55	\$86.91
Dental – 0.0% change proposed FY 22-23	\$44.52	\$89.03	\$81.02	\$133.55	\$86.91

FY 2021-22 Claims Experience

The April 30, 2022 aggregate stop loss report used to evaluate the premiums is attached as Exhibit A. Note that we have not exceeded our specific contract, so no reinsurance has come in. Further, we are not expecting any reinsurance for the current fiscal year.

The NARD Intergovernmental Risk Management Pool Association has experienced ten claims over \$100,000. Although the number of claims on our 50% alert is the same as the previous year, the two laser cases did hit over \$340,000 out of a maximum \$455,000 in liability. Note that we had a third laser of \$300,000 (Additional \$125,000 liability) that did not materialize due to the individual passing. We also suffered from over \$170,000 of the maximum \$225,000 aggregating specific.

In FY 2021-22, we did not include the laser and aggregating specific into our premium consideration. Rather, we kept the rates lower in anticipation that the laser cost would not come through. If they did, we relied on reserves to cover the cost. For FY 2022-23, the premiums include coverage for 85% of the laser and 100% of the aggregating specific.

Further, the premiums in FY 2021-22 were set 2.6% below the medical expected cost to keep the premiums lower and rely on reserves. Had we set the premiums at expected cost and cover at least 70% of the lasers and aggregating specific, we would have come close to break even for the year. However, we are down for the year, as of April 30, 2022, by \$524,133.61.

The goal for the 2022-23 Fiscal Year is to show a small profit, balanced with keeping rates affordable for the employees of the natural resources districts.

Reinsurance

Berkley Life & Health Insurance Company held the reinsurance contract in 2021-22. The proposal is to go with Berkley Life & Health Insurance Company again in FY 22-23. A summary of the proposals submitted is attached as Exhibit B (two pages), with the selection of Option #1 -- Labeled Renewal #1. There were also five other options considered. To keep fixed, premium and contracted cost down, the committee is recommending Renewal # 1 under Berkley. A summary of Berkley Life & Health follows:

Berkley Life & Health Insurance Company Summary

Berkley Life & Health Insurance Company's statutory home office is 11201 Douglas Avenue, Urbandale, IA 50322 and is licensed to do business in Nebraska. For the year ending December 31, 2021, the company has assets of \$478,171,510, capital and surplus of \$293,720,173. Direct premiums earned in 2021 was \$463,343,088.

Other information follows:

NAIC#: 64890

Statutory Home Office: 11201 Douglas Avenue, Urbandale, IA 50322

Business Type: Life, Accident and Health

Telephone: 609-584-6990

Web: <http://www.Berkley.com>

A profile of the company with more information is included in Exhibit C (3 pages).

Actuary

The NARD IRMP Stop Loss Committee utilized Scott A. Stoltenberg of Actuarial Consulting Services, Inc., to review the claims history and assist with determining the rates for FY 2022-23. A summary of the data provided for Medical & Dental rates is in Tables 2, 3, 4 and 5.

Table 6 shows the annual medical premium changes since FY 10-11. Table 7 shows the annual dental premium changes since FY 10-11. The average annual increase over the last twelve fiscal years is 5.6% for medical coverage and 2.9% for dental coverage.

Finally, Table 8 provided the summary of Medical and Dental Plan Cost History. Note the fiscal years highlight in yellow are indicated losses for the Risk Pool, including the last three consecutive years. As mentioned earlier, we did not include the laser and aggregating specific into our premium consideration for the past three years.

Rather, we kept the rates lower in anticipation that the laser cost would not come through. If they did, we relied on reserves to cover the cost. Had we set the premiums at expected cost and cover at least 70% of the lasers and aggregating specific, we would have come close to break even for those years. For FY 2022-23, the premiums include coverage for 85% of the laser and 100% of the aggregating specific cost.

**Table 2 - Current & Projected Medical and Dental Plan Enrollment
Nebraska Association of Resources Districts, May 20, 2022**

FY22 Current Enrollment as of April 2022

Plan	Coverage Tier				Total
	Ee Only	+ Sp	+ Ch(ren)	+Family	
Medical	218	63	29	69	379
Dental	136	99	31	123	389

Projected FY 2022-23 Enrollment for Contribution Scenarios (No Migration)

Plan	Coverage Tier				Total
	Ee Only	+ Sp	+ Ch(ren)	+Family	
Medical	218	63	29	69	379
Dental	136	99	31	123	389

**Table 3 - NARD IRMP Medical Rate Consideration FY 22-23– SL @ \$175,000/\$225,000
Nebraska Association of Resources Districts
May 20, 2022**

Projected FY 22-23 Monthly Medical Plan Rates - Current Rate Tiers (1.0/2.1/1.8/2.9)

Coverage	Employee	+Spouse	+Children	+Family	Average
Medical – Maximum ¹	\$1,150.95	\$2,248.25	\$1,994.94	\$3,354.39	\$1,799.08
Medical Expected - 9.3% Increase	\$1,021.00	\$2,119.73	\$1,810.21	\$2,995.57	\$1,623.51
Medical – 7.5% Increase	\$1,004.49	\$2,085.45	\$1,780.93	\$2,947.12	\$1,597.26
Medical Expected – 9.3% plus 85% of Laser	\$1,074.48	\$2,230.75	\$1,905.02	\$3,152.47	\$1,708.55

¹ Does not include the \$225,000 aggregating deductible or \$455,000 individual laser risk above \$175,000.

**Table 4 - Estimated FY 22-23 Medical Plan Costs
Nebraska Association of Resources Districts
May 20, 2022**

	Current	% Change	Maximum
<u>Estimated FY 22-23 Medical Plan Costs</u>	<u>Rate Tiers</u>	<u>from FY 21-22</u>	<u>Reserve Hit¹</u>
Max Plan Cost before Aggregate Deductible	\$8,182,216	-8.0%	n/a
Individual Laser Risk above \$175,000	455,000	-21.6%	n/a
Specific Aggregating Deductible	225,000	0.0%	n/a
Total Maximum Plan Cost	\$8,862,216	-8.7%	n/a
Total Expected Plan Cost	\$7,383,723	9.3%	\$1,478,492
Total 7.5% Increase Plan Cost	\$7,264,338	7.5%	\$1,597,877
Total Expected Plan Cost Plus 85% of Laser	\$7,770,473	15.0%	\$1,091,742

¹ Maximum reserve hit in FY22 was \$2,945,562

Table 5 - NARD IRMP Monthly Dental Rate Consideration FY 22-23
Nebraska Association of Resources Districts
May 20, 2022

Plan	Coverage Tier				Average	Increase %
	Ee Only	+ Sp	+ Ch(ren)	+Family		

Projected FY22-23 Monthly Dental Plan Rates - Current Rate Tiers (1.0 / 2.0 / 1.82 / 3.0)

Dental - Expected	\$43.33	\$86.66	\$78.86	\$129.99	\$84.59	-2.7%
Dental - 0.0% Increase	\$44.52	\$89.03	\$81.02	\$133.55	\$86.91	0.0%

<u>Estimated FY22-23 Dental Plan Costs</u>	<u>Current Rate Tiers</u>	<u>%Change from FY 21-22</u>
Total Plan Cost - Expected	\$394,866	-2.7%
Total Plan Cost - No Increase	\$405,696	0

Table 6 – Summary of Medical Plan Rate History
Nebraska Association of Resources Districts
May 20, 2022

Plan	Coverage Tier				Total	PEPM*	Increase %	
	Ee Only	+ Sp	+ Ch(ren)	+Family			Annual	Average

Medical Plan

Plan Year 22/23 - Expected	\$1,021.00	\$2,119.73	\$1,810.21	\$2,995.57	\$7,383,737	\$1,623.51	9.3%	5.1%
Plan Year 22/23 - 7.5% Increase	\$1,004.49	\$2,085.45	\$1,780.93	\$2,947.12	\$7,264,325	\$1,597.26	7.5%	5.0%
Plan Year 22/23 - 35% of Laser	\$1,043.02	\$2,165.44	\$1,849.25	\$3,060.17	\$7,542,973	\$1,658.53	11.6%	5.3%
Plan Year 22/23 - 70% of Laser	\$1,065.04	\$2,211.16	\$1,888.29	\$3,124.78	\$7,702,224	\$1,693.54	14.0%	5.5%
Plan Year 22/23 - 85% of Laser	1,074.48	2,230.75	1,905.02	3,152.47	\$7,770,479	\$1,708.55	15.0%	5.6%
Plan Year 22/23 - 100% of Laser	1,083.92	2,250.35	1,921.75	3,180.16	\$7,838,741	\$1,723.56	16.0%	5.7%

Plan Year 21/22	\$934.41	\$1,939.95	\$1,656.68	\$2,741.51	\$6,884,924	\$1,485.82	5.0%	4.8%
Plan Year 20/21	889.91	1,847.57	1,577.79	2,610.96	\$6,605,830	1,415.06	7.5%	4.8%
Plan Year 19/20	827.82	1,718.67	1,467.71	2,428.80	\$6,172,384	1,316.34	5.0%	4.5%
Plan Year 18/19	788.40	1,636.83	1,397.82	2,313.14	\$5,943,119	1,253.65	5.0%	4.4%
Plan Year 17/18	750.86	1,558.89	1,331.26	2,202.99	\$5,532,376	1,193.96	5.0%	4.3%
Plan Year 16/17	715.10	1,484.66	1,267.87	2,098.09	\$5,242,512	1,137.10	6.5%	4.2%
Plan Year 15/16	671.46	1,394.05	1,190.49	1,970.04	\$4,920,583	1,067.71	3.0%	3.7%
Plan Year 14/15	651.90	1,353.45	1,155.82	1,912.66	\$4,658,954	1,036.61	-2.5%	3.9%
Plan Year 13/14	668.61	1,388.15	1,185.46	1,961.70	\$4,724,099	1,063.18	3.0%	6.1%
Plan Year 12/13	649.14	1,347.72	1,150.93	1,904.56	\$4,553,758	1,032.22	15.0%	7.7%
Plan Year 11/12	564.47	1,171.93	1,000.81	1,656.14	\$3,989,713	897.58	1.0%	1.0%
Plan Year 10/11	564.47	1,171.92	926.80	1,640.80	\$3,977,029	889.12	n/a	n/a
Total FY11 - FY22					63,205,281			

* PEPM average rate is calculated using current enrollment from April 2022.

Table 7- Summary of Dental Plan Rate History

Nebraska Association of Resources Districts
May 20, 2022

Plan	Coverage Tier				Total	PEPM*	Increase %	
	Ee Only	+ Sp	+ Ch(ren)	+Family			Annual	Average
Dental Plan								
Plan Year 22/23 - Expected	\$43.33	\$86.66	\$78.86	\$129.99	\$394,868	\$84.59	-2.7%	2.6%
Plan Year 22/23- 0.0% Increase	44.52	89.03	81.02	133.55	\$405,684	\$86.91	0.0%	2.9%
Plan Year 21/22 - \$3,000 Ortho	\$44.52	\$89.03	\$81.02	\$133.55	412,680	86.91	5.0%	2.9%
Plan Year 20/21	42.39	84.77	77.14	127.15	393,816	82.74	0.0%	2.7%
Plan Year 19/20 - \$3,000 Max	42.39	84.77	77.14	127.15	399,462	82.74	14.9%	3.0%
Plan Year 18/19	36.88	73.76	67.12	110.64	354,123	72.00	0.0%	1.6%
Plan Year 17/18	36.87	73.74	67.10	110.61	342,255	71.98	3.0%	1.8%
Plan Year 16/17	36.27	72.52	64.30	106.40	329,344	69.90	3.2%	1.6%
Plan Year 15/16	35.15	70.29	62.32	103.13	317,138	67.75	0.0%	1.3%
Plan Year 14/15	35.15	70.29	62.32	103.13	312,370	67.75	0.0%	1.6%
Plan Year 13/14	35.15	70.29	62.32	103.13	309,488	67.75	0.0%	2.2%
Plan Year 12/13	35.15	70.29	62.32	103.13	299,610	67.75	0.0%	3.3%
Plan Year 11/12	35.15	70.29	62.32	103.13	293,254	67.75	6.7%	6.7%
Plan Year 10/11	34.89	64.68	61.15	94.84	275,908	63.52	n/a	n/a
Total FY11 - FY22					4,039,447			

* PEPM average rate is calculated using current enrollment from April 2022.

Table 8 – Summary of Medical and Dental Plan Cost History

Nebraska Association of Resources Districts
May 20, 2022

Plan	Coverage Tier							PEPY	Increase %		Loss Ratio
	Enroll	Claims	Admin	Rx Reb	SL Prem	SL Reim	Total		Annual	Average	
Medical Plan											
Plan Year 21/22*	387	\$6,871,225	\$160,475	\$(185,454)	\$719,856	\$0	\$7,566,101	\$19,568	4.4%	7.4%	109.9%
Plan Year 20/21	393	8,082,225	161,760	(130,156)	662,629	(1,418,754)	7,357,704	18,742	14.2%	7.7%	111.4%
Plan Year 19/20	395	6,731,401	161,405	(53,144)	608,907	(972,940)	6,475,630	16,404	22.7%	6.9%	104.9%
Plan Year 18/19	400	5,430,547	159,502	(61,548)	656,583	(843,182)	5,341,903	13,369	-0.1%	5.1%	89.9%
Plan Year 17/18	391	5,409,204	156,625	(93,345)	554,754	(801,889)	5,225,350	13,378	16.2%	5.9%	94.5%
Plan Year 16/17	389	4,170,180	151,977	(47,344)	529,402	(331,075)	4,473,140	11,514	-20.8%	4.3%	85.3%
Plan Year 15/16	378	5,368,213	147,789	(20,889)	535,349	(532,243)	5,498,220	14,530	19.8%	10.1%	111.7%
Plan Year 14/15	374	3,920,618	146,072	(22,028)	517,571	(31,926)	4,530,308	12,129	22.3%	7.9%	97.2%
Plan Year 13/14	372	3,428,425	145,276	(21,608)	484,197	(348,224)	3,688,067	9,919	-8.3%	3.4%	78.1%
Plan Year 12/13	368	3,394,992	128,330	(21,545)	475,068	0	3,976,846	10,821	-10.8%	9.9%	87.3%
Plan Year 11/12	364	5,226,702	123,044	(12,532)	370,676	(1,288,503)	4,419,388	12,127	35.3%	35.3%	110.8%
Plan Year 10/11	364	3,185,939	122,988	(3,941)	296,405	(336,841)	3,264,550	8,962	n/a	n/a	82.1%
Total	381	\$61,219,672	\$1,765,243	(\$673,531)	\$6,411,398	(\$6,905,577)	\$61,817,205	\$13,519	n/a	n/a	97.8%
Dental Plan											
Plan Year 21/22*	396	\$367,915	\$17,824	\$0	\$0	\$0	\$385,739	\$974	13.0%	3.5%	93.5%
Plan Year 20/21	400	327,551	16,786	0	0	0	344,337	862	8.3%	2.6%	87.4%
Plan Year 19/20	400	301,435	16,804	0	0	0	318,238	795	-9.3%	1.9%	79.7%
Plan Year 18/19	406	339,362	17,063	0	0	0	356,424	877	10.1%	3.4%	100.6%
Plan Year 17/18	395	298,178	16,597	0	0	0	314,775	797	-7.6%	2.5%	92.0%
Plan Year 16/17	391	320,277	16,405	0	0	0	336,681	862	7.0%	4.3%	102.2%
Plan Year 15/16	382	291,410	16,030	0	0	0	307,440	806	-1.8%	3.8%	96.9%
Plan Year 14/15	377	293,282	15,827	0	0	0	309,109	820	11.7%	5.2%	99.0%
Plan Year 13/14	373	258,309	15,666	0	0	0	273,975	735	5.2%	3.1%	88.5%
Plan Year 12/13	370	242,425	15,519	0	0	0	257,944	698	2.9%	2.1%	86.1%
Plan Year 11/12	365	236,110	11,568	0	0	0	247,679	678	1.3%	1.3%	84.5%
Plan Year 10/11	365	233,097	11,574	0	0	0	244,670	670	n/a	n/a	88.7%
Total	385	\$3,509,351	\$187,661	\$0	\$0	\$0	\$3,697,012	\$800	n/a	n/a	91.5%

*Costs for Plan Year 21/22 are actual through April 2022 and estimated for May/June 2022.

Plan Document and Summary Plan Description

Throughout the year, the NARD Stop Loss Committee considers changes to the Plan Document. No plan changes are recommended at this time.

If you have any questions, please contact me.

Respectfully,



Dean E. Edson, Executive Director

Direct : 402.471.7674

Cell: 402.432.1692

Email: dedson@nrdnet.org

Exhibit A

MID-AMERICAN BENEFITS, INC.
AGGREGATE STOP/LOSS REPORT

Group Name: Nebraska Association of Resource Districts - IRMPA
 Spec Carrier: Berkeley Life & Health Ins Co
 M.G.U.:
 Group #: 20710000
 Contract Year: 7/1/2021 to 6/30/2022
 Spec Amount: \$175,000 Plus \$225,000 Aggregating Specific
 Spec Contract: 12/15
 Agg Contract: 12/12
 Minimum A.P.: \$8,203,075
 Other Terms: Lasers - See Below

Specific Coverage Includes: (Check all that apply)
 Medical
 WDI
 Dental
 Vision
 Other
 Aggregate Coverage Includes: (Check all that apply)
 Medical
 WDI
 Dental
 Vision
 Other

AGGREGATE FACTORS
 ES \$ 1,113.68
 EC \$ 2,218.46
 EC \$ 1,963.43
 FM \$ 3,332.14
 Mo/Agg/Acc: Yes No

DATE	MO/YR	S	ES	EC	FM	Monthly Attachment	Accumulated Attachment	Minimum Attachment	MEDICAL	RX	DENTAL	TOTAL	DENTAL & RX ADMIN	LASERS	Aggregating Specific	EXCEEDING SPECIFIC	NET AGGREGATE CLAIMS
16	MO/YR	S	ES	EC	FM	Monthly Attachment	Accumulated Attachment	Minimum Attachment	MEDICAL	RX	DENTAL	TOTAL	DENTAL & RX ADMIN	LASERS	Aggregating Specific	EXCEEDING SPECIFIC	NET AGGREGATE CLAIMS
17	Jul-21	221	66	31	68	\$ 679,993.49	\$ 679,993.49	\$ 683,589.56	\$ 47,137.57	-	\$ 8,078.94	\$ 55,216.51	\$ 8,078.94	-	-	-	\$ 47,137.57
18	Aug-21	223	65	31	68	\$ 680,002.39	\$ 1,359,995.88	\$ 1,367,179.12	\$ 37,369.51	\$ 157,910.08	\$ 37,515.61	\$ 569,795.20	\$ 37,515.61	-	-	-	\$ 579,417.16
19	Sep-21	224	65	31	70	\$ 687,780.35	\$ 2,047,776.23	\$ 2,050,768.68	\$ 439,571.49	\$ 84,137.66	\$ 25,370.37	\$ 449,079.52	\$ 25,440.37	-	-	-	\$ 1,109,056.31
20	Oct-21	228	63	31	73	\$ 697,794.57	\$ 2,745,570.80	\$ 2,734,358.24	\$ 303,662.48	\$ 171,764.32	\$ 31,073.96	\$ 506,520.76	\$ 31,213.96	-	-	-	\$ 1,578,363.11
21	Nov-21	220	60	33	73	\$ 686,156.61	\$ 3,431,727.41	\$ 3,417,947.80	\$ 769,664.57	\$ 176,993.70	\$ 26,091.78	\$ 972,760.05	\$ 26,397.10	\$ 196,798.51	-	-	\$ 2,327,927.55
22	Dec-21	225	64	31	71	\$ 690,007.71	\$ 4,121,735.12	\$ 4,101,537.36	\$ 479,785.95	\$ 98,821.55	\$ 27,728.93	\$ 606,334.43	\$ 27,831.93	\$ 14,755.19	-	-	\$ 2,891,674.86
23	Jan-22	225	66	29	69	\$ 693,853.49	\$ 4,805,588.61	\$ 4,785,126.92	\$ 558,112.48	\$ 140,243.70	\$ 28,758.24	\$ 727,114.42	\$ 28,912.08	\$ 13,446.30	\$ 100,580.28	-	\$ 3,475,850.62
24	Feb-22	223	63	29	71	\$ 681,635.03	\$ 5,487,223.64	\$ 5,468,176.48	\$ 182,722.42	\$ 151,902.31	\$ 33,965.18	\$ 368,589.81	\$ 34,429.94	\$ 9,972.01	\$ 30,046.21	-	\$ 3,769,992.37
25	Mar-22	223	61	29	71	\$ 677,198.11	\$ 6,164,421.75	\$ 6,152,308.04	\$ 224,763.04	\$ 210,989.14	\$ 33,150.61	\$ 468,902.79	\$ 33,358.93	\$ 70,521.19	\$ 7,364.22	-	\$ 4,127,650.82
26	Apr-22	223	62	29	71	\$ 679,416.57	\$ 6,843,838.32	\$ 6,835,895.60	\$ 257,237.58	\$ 136,372.28	\$ 30,701.31	\$ 424,311.17	\$ 30,908.83	\$ 35,272.73	\$ 32,817.17	-	\$ 4,452,963.26
27	May-22	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,452,963.26
28	Jun-22	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,452,963.26
29	TOTALS:	2,235	835	304	705	\$ 6,843,838.32	\$ 6,843,838.32	\$ 6,835,895.60	\$ 3,637,067.09	\$ 1,329,134.74	\$ 282,422.93	\$ 5,248,624.76	\$ 284,087.69	\$ 340,765.93	\$ 170,807.88	\$ -	\$ 4,452,963.26
30	TPA CONTRACT																
31																	
32	50% ALERT LEVEL																
33	Member 1					\$ 487,559.94	\$ 225,000.00	\$ 87,559.94	-	-	-	-	-	-	-	-	4,452,963.26
34	Member 2					\$ 253,954.17	-	\$ 78,954.17	-	-	-	-	-	-	-	-	(8,843,938.32)
35	Member 3					\$ 179,293.77	-	\$ 4,293.77	-	-	-	-	-	-	-	-	-
36	Member 4					\$ 280,765.93	\$ 115,765.93	-	-	-	-	-	-	-	-	-	-
37	Member 5					\$ 116,974.09	-	-	-	-	-	-	-	-	-	-	-
38	Member 6					\$ 163,843.66	-	-	-	-	-	-	-	-	-	-	-
39	Member 7					\$ 113,874.80	-	-	-	-	-	-	-	-	-	-	-
40	Member 8					\$ 100,185.16	-	-	-	-	-	-	-	-	-	-	-
41	Member 9					\$ 100,614.81	-	-	-	-	-	-	-	-	-	-	-
42	Member 10					\$ 106,448.13	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL					\$ 1,913,514.46	\$ 340,765.93	\$ 170,807.88	-	-	-	-	-	-	-	-	-

Lasers # 3 - 300,000 - 175,000 = 125,000 → decreased

**Aggregate claim liability subject to reinsurance carrier review, audit and adjudication
 Laser #1 = \$ 400,000 - 175,000 = 225,000
 Laser #2 = \$ 405,000 - 175,000 = 230,000
 \$1455,000 - 170,807.88 = 1284,192.12

6

5

Exhibit A



Nebraska Association of Resources Districts
Intergovernmental Risk Pool Association
 Group Health Plan Rate Analysis - Effective 7/1/2022

A-1

Proposal Date: 4/22/2022

FINAL OFFERS - SEE CONTINGENCIES BELOW

	Current 2021/22	Renewal #1	Renewal #2	Renewal #3
Reinsurance Carrier	Berkley L&H	Berkley L&H	Berkley L&H	Berkley L&H
Specific Contract	Specific 12/15	Specific 12/15	Specific 12/15	Specific 12/15
Specific Attachment	\$175,000	\$175,000	\$180,000	\$185,000
Specific Coverage	Med/Rx	Med/Rx	Med/Rx	Med/Rx
Aggregating Specific	\$225,000	\$225,000	\$225,000	\$225,000
Laser Assessments	COMPLETE	COMPLETE	COMPLETE	COMPLETE
Laser #1	\$300,000	N/A	N/A	N/A
Laser #2	\$400,000	\$400,000	\$400,000	\$400,000
Laser #3	\$405,000	\$405,000	\$405,000	\$405,000
Number of Lasers	3	2	2	2
Net Laser Liability	\$580,000	\$455,000	\$445,000	\$435,000
	EE's			
Specific Premium - Employee	223 \$91.64	\$99.87	\$96.22	\$92.72
Specific Premium - Employee + Spouse	62 \$182.55	\$198.94	\$191.66	\$184.70
Specific Premium - Employee + Child	29 \$161.57	\$176.07	\$169.62	\$163.47
Specific Premium - Family	71 \$274.19	\$298.81	\$287.86	\$277.41
	385			
Monthly Specific Premium Cost	\$55,906.84	\$60,926.83	\$58,697.02	\$56,564.70
Annual Specific Premium Cost	\$670,882.08	\$731,121.96	\$704,364.24	\$678,776.40
Aggregate Premium - All	\$10.91	\$9.21	\$9.41	\$9.60
Monthly Aggregate Premium Cost	\$4,200.35	\$3,545.85	\$3,622.85	\$3,696.00
Annual Aggregate Premium Cost	\$50,404.20	\$42,550.20	\$43,474.20	\$44,352.00
Administration - All	\$34.00	\$35.60	\$35.60	\$35.60
Administration - Employee + Spouse	\$34.00	\$35.60	\$35.60	\$35.60
Administration - Employee + Child	\$34.00	\$35.60	\$35.60	\$35.60
Administration - Family	\$34.00	\$35.60	\$35.60	\$35.60
Monthly Administrative Cost	\$13,090.00	\$13,706.00	\$13,706.00	\$13,706.00
Annual Administrative Cost	\$157,080.00	\$164,472.00	\$164,472.00	\$164,472.00
Total Fixed Cost - Employee	\$136.55	\$144.68	\$141.23	\$137.92
Total Fixed Cost - Employee + Spouse	\$227.46	\$243.75	\$236.67	\$229.90
Total Fixed Cost - Employee + Child	\$206.48	\$220.88	\$214.63	\$208.67
Total Fixed Cost - Family	\$319.10	\$343.62	\$332.87	\$322.61
Monthly Fixed Cost	\$73,197.19	\$78,178.68	\$76,025.87	\$73,966.70
Annual Fixed Cost	\$878,366.28	\$938,144.16	\$912,310.44	\$887,600.40
Aggregate Contract	Aggregate 12/12	Aggregate 12/12	Aggregate 12/12	Aggregate 12/12
Aggregate Coverage	Med/Rx	Med/Rx	Med/Rx	Med/Rx
Aggregate Factors - Employee	\$1,113.68	\$1,006.27	\$1,010.98	\$1,014.63
Aggregate Factors - Employee + Spouse	\$2,218.46	\$2,004.50	\$2,013.85	\$2,021.15
Aggregate Factors - Employee + Child	\$1,963.43	\$1,774.06	\$1,782.34	\$1,788.81
Aggregate Factors - Family	\$3,332.14	\$3,010.77	\$3,024.83	\$3,035.79
Monthly Aggregate Attachment	\$679,416.57	\$613,889.62	\$616,758.03	\$618,990.37
Annual Aggregate Attachment	\$8,152,998.84	\$7,366,675.44	\$7,401,096.36	\$7,427,884.44
Contracted Cost - Employee	\$1,250.23	\$1,150.95	\$1,152.21	\$1,152.55
Contracted Cost - Employee + Spouse	\$2,445.92	\$2,248.25	\$2,250.52	\$2,251.05
Contracted Cost - Employee + Child	\$2,169.91	\$1,994.94	\$1,996.97	\$1,997.48
Contracted Cost - Family	\$3,651.24	\$3,354.39	\$3,357.70	\$3,358.40
Monthly Contracted Cost	\$752,613.76	\$692,068.30	\$692,783.90	\$692,957.07
Annual Contracted Cost	\$9,031,365.12	\$8,304,819.60	\$8,313,406.80	\$8,315,484.84
Potential Annual Maximum Cost	\$9,836,365.12	\$8,984,819.60	\$8,983,406.80	\$8,975,484.84
Expected Claims - Employee	\$890.94	\$805.02	\$808.78	\$811.70
Expected Claims - Employee + Spouse	\$1,774.77	\$1,603.60	\$1,611.08	\$1,616.92
Expected Claims - Employee + Child	\$1,570.74	\$1,419.25	\$1,425.87	\$1,431.05
Expected Claims - Family	\$2,665.71	\$2,408.62	\$2,419.86	\$2,428.63
Monthly Expected Claims	\$543,533.26	\$491,111.70	\$493,406.42	\$495,192.30
Annual Expected Claims	\$6,522,399.07	\$5,893,340.35	\$5,920,877.09	\$5,942,307.55
Expected Cost - Employee	\$1,027.49	\$949.70	\$950.01	\$949.62
Expected Cost - Employee + Spouse	\$2,002.23	\$1,847.35	\$1,847.75	\$1,846.82
Expected Cost - Employee + Child	\$1,777.22	\$1,640.13	\$1,640.50	\$1,639.72
Expected Cost - Family	\$2,984.81	\$2,752.24	\$2,752.73	\$2,751.24
Monthly Expected Cost	\$616,730.45	\$569,290.38	\$569,432.29	\$569,159.00
Annual Expected Cost	\$7,400,765.35	\$6,831,484.51	\$6,833,187.53	\$6,829,907.95

Conditions & Contingencies	Underwriting - COMPLETE Disclosure NOT REQ'd			

129 This is a summary only of estimated costs and is not a binding contract or a guarantee of rates.
 130 Please refer to individual proposals for terms and conditions. Rates and factors are based on current plan of benefits subject to PPACA regulatory requirements.
 131 Administration Fees Include: PPO Access, Pre-Cert/UR/MAP, Medical Claim Administration & COBRA Administration



Nebraska Association of Resources Districts
Intergovernmental Risk Pool Association
 Group Health Plan Rate Analysis - Effective 7/1/2022

B-1

Proposal Date: 4/22/2022

FINAL OFFERS - SEE CONTINGENCIES BELOW

		Current 2021/22	Renewal #1 ²⁰	Alternate #1	Alternate #2	Alternate #3
8	MGU			NorthWind	NorthWind	NorthWind
9	Reinsurance Carrier	Berkley L&H	Berkley L&H	Standard Life	Standard Life	Standard Life
12	Specific Contract	Specific 12/15	Specific 12/15	Specific 12/15	Specific 12/15	Specific 12/15
13	Specific Attachment	\$175,000	\$175,000	\$175,000	\$180,000	\$185,000
14	Specific Coverage	Med/Rx	Med/Rx	Med/Rx	Med/Rx	Med/Rx
15	Aggregating Specific	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
16	Laser Assessments	COMPLETE	COMPLETE	COMPLETE	COMPLETE	COMPLETE
31	Laser #1	\$300,000	N/A	N/A	N/A	N/A
34	Laser #2	\$400,000	\$400,000	\$585,000	\$585,000	\$585,000
35	Laser #3	\$405,000	\$405,000	\$450,000	\$450,000	\$450,000
36	Number of Lasers	3	2	2	2	2
37	Net Laser Liability	\$580,000	\$455,000	\$685,000	\$675,000	\$665,000
39		EE's				
40	Specific Premium - Employee	223 \$91.64	\$99.87	\$93.90	\$90.53	\$87.32
41	Specific Premium - Employee + Spouse	62 \$182.55	\$198.94	\$187.04	\$180.34	\$173.94
42	Specific Premium - Employee + Child	29 \$161.57	\$176.07	\$165.54	\$159.60	\$153.94
43	Specific Premium - Family	71 \$274.19	\$298.81	\$280.94	\$270.88	\$261.26
44		385				
45	Monthly Specific Premium Cost	\$55,906.84	\$60,926.83	\$57,283.58	\$55,230.01	\$53,270.36
46	Annual Specific Premium Cost	\$670,882.08	\$731,121.96	\$687,402.96	\$662,760.10	\$639,244.32
50	Aggregate Premium - All	\$10.91	\$9.21	\$10.71	\$10.93	\$11.22
52	Monthly Aggregate Premium Cost	\$4,200.35	\$3,545.85	\$4,123.35	\$4,208.05	\$4,319.70
53	Annual Aggregate Premium Cost	\$50,404.20	\$42,550.20	\$49,480.20	\$50,496.60	\$51,836.40
65	Administration - All	\$34.00	\$35.60	\$35.60	\$35.60	\$35.60
66	Administration - Employee + Spouse	\$34.00	\$35.60	\$35.60	\$35.60	\$35.60
67	Administration - Employee + Child	\$34.00	\$35.60	\$35.60	\$35.60	\$35.60
68	Administration - Family	\$34.00	\$35.60	\$35.60	\$35.60	\$35.60
70	Monthly Administrative Cost	\$13,090.00	\$13,706.00	\$13,706.00	\$13,706.00	\$13,706.00
71	Annual Administrative Cost	\$157,080.00	\$164,472.00	\$164,472.00	\$164,472.00	\$164,472.00
74	Total Fixed Cost - Employee	\$136.55	\$144.68	\$140.21	\$137.06	\$134.14
75	Total Fixed Cost - Employee + Spouse	\$227.46	\$243.75	\$233.35	\$226.87	\$220.76
76	Total Fixed Cost - Employee + Child	\$206.48	\$220.88	\$211.85	\$206.13	\$200.76
77	Total Fixed Cost - Family	\$319.10	\$343.62	\$327.25	\$317.41	\$308.08
79	Monthly Fixed Cost	\$73,197.19	\$78,178.68	\$75,112.93	\$73,144.06	\$71,296.06
80	Annual Fixed Cost	\$878,366.28	\$938,144.16	\$901,355.16	\$877,728.70	\$855,552.72
84	Aggregate Contract	Aggregate 12/12	Aggregate 12/12	Aggregate 12/12	Aggregate 12/12	Aggregate 12/12
85	Aggregate Coverage	Med/Rx	Med/Rx	Med/Rx	Med/Rx	Med/Rx
87	Aggregate Factors - Employee	\$1,113.68	\$1,006.27	\$1,061.10	\$1,064.28	\$1,074.89
88	Aggregate Factors - Employee + Spouse	\$2,218.46	\$2,004.50	\$2,113.72	\$2,120.04	\$2,141.19
89	Aggregate Factors - Employee + Child	\$1,963.43	\$1,774.06	\$1,870.73	\$1,876.33	\$1,895.04
90	Aggregate Factors - Family	\$3,332.14	\$3,010.77	\$3,174.82	\$3,184.33	\$3,216.09
92	Monthly Aggregate Attachment	\$679,416.57	\$613,889.62	\$647,339.33	\$649,277.92	\$655,752.80
93	Annual Aggregate Attachment	\$8,152,998.84	\$7,366,675.44	\$7,768,071.96	\$7,791,335.04	\$7,869,033.60
96	Contracted Cost - Employee	\$1,250.23	\$1,150.95	\$1,201.31	\$1,201.34	\$1,209.03
97	Contracted Cost - Employee + Spouse	\$2,445.92	\$2,248.25	\$2,347.07	\$2,346.91	\$2,361.95
98	Contracted Cost - Employee + Child	\$2,169.91	\$1,994.94	\$2,082.58	\$2,082.46	\$2,095.80
99	Contracted Cost - Family	\$3,651.24	\$3,354.39	\$3,502.07	\$3,501.74	\$3,524.17
101	Monthly Contracted Cost	\$752,613.76	\$692,068.30	\$722,452.26	\$722,421.98	\$727,048.86
102	Annual Contracted Cost	\$9,031,365.12	\$8,304,819.60	\$8,669,427.12	\$8,669,063.74	\$8,724,586.32
105	Potential Annual Maximum Cost	\$9,836,365.12	\$8,984,819.60	\$9,579,427.12	\$9,569,063.74	\$9,614,586.32
108	Expected Claims - Employee	\$890.94	\$805.02	\$848.88	\$851.42	\$859.91
109	Expected Claims - Employee + Spouse	\$1,774.77	\$1,603.60	\$1,690.98	\$1,696.03	\$1,712.95
110	Expected Claims - Employee + Child	\$1,570.74	\$1,419.25	\$1,496.58	\$1,501.06	\$1,516.03
111	Expected Claims - Family	\$2,665.71	\$2,408.62	\$2,539.86	\$2,547.46	\$2,572.87
113	Monthly Expected Claims	\$543,533.26	\$491,111.70	\$517,871.46	\$519,422.34	\$524,602.24
114	Annual Expected Claims	\$6,522,399.07	\$5,893,340.35	\$6,214,457.57	\$6,233,068.03	\$6,295,226.88
116	Expected Cost - Employee	\$1,027.49	\$949.70	\$989.09	\$988.48	\$994.05
117	Expected Cost - Employee + Spouse	\$2,002.23	\$1,847.35	\$1,924.33	\$1,922.90	\$1,933.71
118	Expected Cost - Employee + Child	\$1,777.22	\$1,640.13	\$1,708.43	\$1,707.19	\$1,716.79
119	Expected Cost - Family	\$2,984.81	\$2,752.24	\$2,867.11	\$2,864.87	\$2,880.95
121	Monthly Expected Cost	\$616,730.45	\$569,290.38	\$592,984.39	\$592,566.39	\$595,898.30
122	Annual Expected Cost	\$7,400,765.35	\$6,831,484.51	\$7,115,812.73	\$7,110,796.73	\$7,150,779.60
124	Conditions & Contingencies	Underwriting - COMPLETE	Underwriting - COMPLETE	Underwriting - COMPLETE	Underwriting - COMPLETE	Underwriting - COMPLETE
127		Disclosure NOT REQ'd	Disclosure NOT REQ'd	Disclosure Statement	Disclosure Statement	Disclosure Statement

129 This is a summary only of estimated costs and is not a binding contract or a guarantee of rates.
 130 Please refer to individual proposals for terms and conditions. Rates and factors are based on current plan of benefits subject to PPACA regulatory requirements.
 131 Administration Fees Include: PPO Access, Pre-Cert/UR/MAP, Medical Claim Administration & COBRA Administration

NAIC Company Code
64890

Berkley Life & Hlth Ins Co Company Overview for 2021 Life

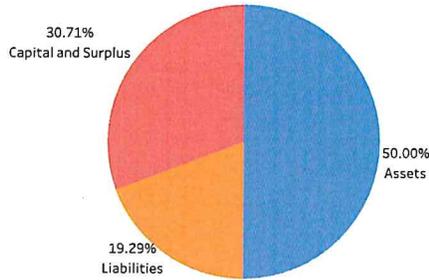
Commenced Business Date: July 1, 1963
State of Domicile: IA

11201 DOUGLAS AVE
URBANDALE, IA 50322

Company Code = 64890
Group Code = 98
Group Name = WR Berkley Corp GRP
FEIN: 91-6034263

WWW.BERKLEY.COM
609-584-6990

Assets, Liabilities and Capital & Surplus

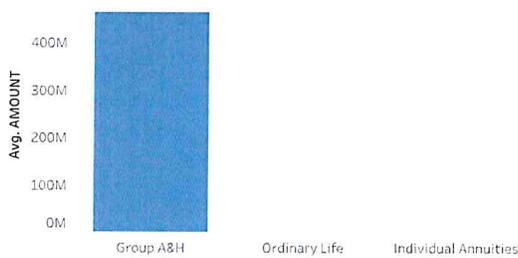


Key Financials	
Assets	\$478,171,510
Liabilities	\$184,451,336
Capital and Surplus	\$293,720,173

Assets = Liabilities + Capital & Surplus

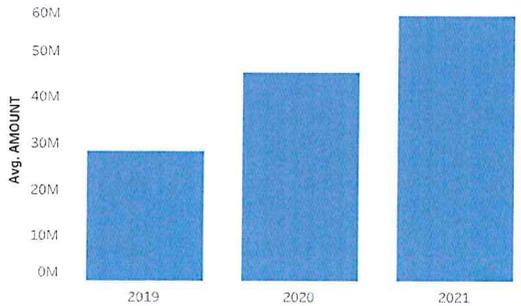
- Assets
- Liabilities
- Capital and Surplus

Top Direct Premiums by Line of Business



Line of Business	
Group A&H	\$463,343,088
Ordinary Life	\$85,475
Individual Annuities	\$5,070

Three-Year Net Income



FAS_YEAR	
2021	\$57,382,210
2020	\$45,238,825
2019	\$28,011,929

Complaint Count

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Report reflects data reported from the state insurance department to the NAIC as of May 23, 2022

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CONSUMER INSURANCE SEARCH RESULTS

Your search matched the companies displayed below. Please be aware that an insurance company may have different subsidiaries with different names. Please check your policy for the correct name.

If you were unable to find a company using the CIS Company Search, please contact the insurance department where you live. We encourage you to also check your state's insurance department website to confirm the Company or HMO is licensed, as well as to obtain information on other Companies or HMOs licensed in your state.

For more refined company specific reports, please use the 'Click for Report Options' link associated with the company result.

If you are a financial institution verifying flood insurance companies, please email us at: info@naic.org, or call 816.783.8500 and select Option 1 to speak with a Consumer Support representative.

Consumer Insurance Search Results

The search results provide a list of all lines of insurance the company sells and a list of all jurisdictions in which the company is licensed. This detail is provided to identify additional lines of insurance which may be available from an insurance company and the scope of a company's operations.

Company Name Berkley Life		State (All)		Insurance Type (All)	
NAIC Company Code		Web Site		Company Licensed In...	
Berkley Life & Hith Ins Co (NAIC Company Code 64890)		WWW.BERKLEY.COM		AK, AL, AR, AZ, CA, CO, CT, DC, DE, FL, GA, GU, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NM, NV, ...	
Company Information		Insurance Types		Company Information	
Click for Report Options		Annuity, Health, Life		11201 DOUGLAS AVE URBANDALE, IA 50322	

[Consumer Insurance Search Res.](#) **X** [NAIC](#) [CIS Refined Results](#) **X** **+**

[naic.org/cis_refined_results.htm?TABLEAU=CIS_LICENSING&COCODE=648908&refresh](#)

[AccessPlus Login](#) [ADP Login](#) [BPA Login](#) [MayLINK Login](#) [BCBSNE](#) [Hillside College O...](#) [Med Finder - Script...](#)

[Regulator](#) [Industry](#) [Consumer](#) [Committees](#) [Resource Center](#) [Insurance Departments](#) [About](#)

[Reading list](#)

Results By Licensing

Shown below are the states where this company is licensed to sell the following types of insurance.

- Results by Complaint Code
- Results by Complaint Index
- Results by State
- Results by Licensing
- Results by Financial

[Back to Search](#)

Berkley Life & Hlth Ins Co

NAIC Company Code
84890

The following information is published by Berkley Life & Hlth Ins Co per the most recent annual filing.

This state does not have a separate or shared financials based contract. The following information is published by Berkley Life & Hlth Ins Co per the most recent annual filing.

State	Amplify	Web	Life
AK			
AL			
AR			
AZ			
CA			
CO			
CT			
DC			
DE			
FL			
GA			
IA			
ID			
IL			
IN			
KS			
KY			
LA			
MA			
MD			
ME			
MI			
MN			
MO			
MS			
MT			
NC			
ND			
NH			
NJ			
NM			
NV			
OH			
OK			
OR			
PA			
RI			
SC			
SD			
TN			
TX			
VA			
VT			
WA			
WI			
WV			
WY			
Other			
Nebraska	✓	✓	✓
Missouri			
Illinois			
Indiana			
Ohio			
North Carolina			
South Carolina			
Georgia			
Alabama			
Florida			
Virginia			
West Virginia			
North Dakota			
South Dakota			
Montana			
Wyoming			
Idaho			
Utah			
Arizona			
New Mexico			
Colorado			
Connecticut			
Delaware			
Maryland			
Pennsylvania			
New Jersey			
New York			
Massachusetts			
Rhode Island			
Hawaii			
Guam			
Virgin Islands			
American Samoa			
North Macedonia			
Other			

Record reflects data reported from the state insurance department to the NAIC as of 11/29/2022.
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Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

April 30, 2022

HBE
HBE

CPAs & Consultants | Wealth Management





CPAs & Consultants | Wealth Management



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 April 30, 2022, and the related Statements of Activities for the month and ten 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

June 3, 2022

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

1121 North 102nd Court | Suite 100 | Omaha, NE | 68114 | p: 402.895.5050 | f: 402.895.5723

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 04/30/2022	Rural Water-Bruno As of 04/30/2022	Rural Water-Colon As of 04/30/2022	All Districts As of 04/30/2022
Assets				
Current Assets				
Cash and Cash Equivalents				
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	600.00	0.00	0.00	600.00
102001 - Cash - Union Bank	151,696.03	0.00	0.00	151,696.03
103000 - Cash - County Treasurer	989,740.60	0.00	0.00	989,740.60
104000 - Cash - Education Building Res.	10,370.00	0.00	0.00	10,370.00
111100 - Investments - NRD - NPAIT	2,323.54	0.00	0.00	2,323.54
111105 - Union Bank STFIT	3,505,957.94	0.00	0.00	3,505,957.94
Total Cash and Cash Equivalents	4,660,838.11	60.00	90.00	4,660,988.11
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	1,887,917.38	4,796.49	8,263.05	1,900,976.92
105060 - Due from Bruno Water Fund	212,201.98	0.00	0.00	212,201.98
105070 - Due from Colon Water Fund	44,110.96	0.00	0.00	44,110.96
109000 - Taxes Receivable	1,643,349.20	0.00	0.00	1,643,349.20
Total Accounts Receivable	3,787,579.52	4,796.49	8,263.05	3,800,639.06
Total Accounts Receivable, Net	3,787,579.52	4,796.49	8,263.05	3,800,639.06
Inventory				
165503 - Rural Water Inventory	0.00	6,579.89	9,869.84	16,449.73
Total Inventory	0.00	6,579.89	9,869.84	16,449.73
Prepaid Expenses				
116000 - Prepaid Expenses	80,673.72	0.00	0.00	80,673.72
Total Prepaid Expenses	80,673.72	0.00	0.00	80,673.72
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	85,928.95	0.00	0.00	85,928.95
111250 - Investments - Alliance GIS Project	7,557.70	0.00	0.00	7,557.70
111450 - Investments - Elkhorn River Breakout	136,525.82	0.00	0.00	136,525.82
111550 - Investments - Elkhorn Breakout	2,691.28	0.00	0.00	2,691.28
111600 - Investments - Wanahoo SRA	374,316.96	0.00	0.00	374,316.96
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	8,491.03	8,491.03
Total Other Current Assets	607,020.71	0.00	8,491.03	615,511.74
Total Current Assets	9,136,112.06	11,436.38	26,713.92	9,174,262.36
Fixed Assets, Net of Depreciation				
Fixed Assets				
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	26,913,249.86	0.00	0.00	26,913,249.86
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	1,056,267.14	0.00	0.00	1,056,267.14
165000 - Machinery & Equipment	107,178.89	0.00	0.00	107,178.89
165100 - Machinery & Equipment - O & M	190,238.38	0.00	0.00	190,238.38
165200 - Machinery & Equipment - Water	303,132.47	0.00	0.00	303,132.47
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	277,623.35	0.00	0.00	277,623.35
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 04/30/2022	Rural Water-Bruno As of 04/30/2022	Rural Water-Colon As of 04/30/2022	All Districts As of 04/30/2022
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	303,475.00	0.00	0.00	303,475.00
169700 - GW Monitoring Equipment	16,144.55	0.00	0.00	16,144.55
Total Fixed Assets	39,769,931.64	744,154.49	1,209,072.03	41,723,158.16
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	695.87	695.87
162900 - Accum Depr - Infra. & Land Imp.	3,719,630.86	0.00	0.00	3,719,630.86
164000 - Accum Depr - Buildings	503,655.99	0.00	0.00	503,655.99
165700 - Accum Depr - Water Line	0.00	133,423.56	248,836.52	382,260.08
166000 - Accum Depr - Machinery & Equipment	539,154.01	14,275.59	21,413.25	574,842.85
168000 - Accum Depr - Auto & Truck	213,136.58	0.00	0.00	213,136.58
169550 - Accum Depr - Master DB Water	67,251.81	0.00	0.00	67,251.81
170000 - Accum Depr - Office Equipment	87,423.54	0.00	0.00	87,423.54
Total Accumulated Depreciation	5,130,252.79	147,699.15	270,945.64	5,548,897.58
Total Property and Equipment	34,639,678.85	596,455.34	938,126.39	36,174,260.58
Other Assets				
Other Assets				
105005 - Accounts Receivable-L/T	114,892.33	0.00	0.00	114,892.33
Total Other Assets	114,892.33	0.00	0.00	114,892.33
Total Other Assets	114,892.33	0.00	0.00	114,892.33
Total Assets	\$ 43,890,683.24	\$ 607,891.72	\$ 964,840.31	\$ 45,463,415.27
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	769,492.17	2,056.13	2,218.75	773,767.05
201100 - Sewer Collections Payable	0.00	0.00	2,778.00	2,778.00
202060 - Due to General Fund	0.00	212,196.55	44,116.39	256,312.94
Total Accounts Payable	769,492.17	214,252.68	49,113.14	1,032,857.99
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	710.22	710.22
206001 - Accrued Compensated Absences	215,178.77	1,611.57	2,417.36	219,207.70
207305 - Lodging Tax Czechland	21.75	0.00	0.00	21.75
207306 - Sales Tax Payable Wanahoo	560.70	0.00	0.00	560.70
207307 - Lodging Tax Wanahoo	509.73	0.00	0.00	509.73
Total Accrued Liabilities	216,270.95	1,611.57	3,127.58	221,010.10
Other Current Liabilities				
204000 - Deposits	0.00	400.00	2,400.00	2,800.00
204500 - Deferred Income	25,009.66	0.00	0.00	25,009.66
204600 - Education Building Deposits	10,320.00	50.00	0.00	10,370.00
207300 - Sales Tax Payable	808.86	172.40	212.86	1,194.12
207304 - Sales Tax Payable Czechland	15.79	0.00	0.00	15.79
231000 - Permits Liability - DEE	130.00	0.00	0.00	130.00
231100 - Permits Liability - G&P	511.00	0.00	0.00	511.00
Total Other Current Liabilities	36,795.31	622.40	2,612.86	40,030.57
Total Current Liabilities	1,022,558.43	216,486.65	54,853.58	1,293,898.66
Long Term Liabilities				
Note Payable - Long Term				

See Accountant's Compilation Report

**Lower Platte North NRD
Statements of Net Position**

	Natural Resources District As of 04/30/2022	Rural Water-Bruno As of 04/30/2022	Rural Water-Colon As of 04/30/2022	All Districts As of 04/30/2022
200600 - Note Payable - Colon Rural Water	0.00	0.00	28,093.46	28,093.46
Total Long Term Note Payable	0.00	0.00	28,093.46	28,093.46
Total Long Term Liabilities	0.00	0.00	28,093.46	28,093.46
Total Liabilities	1,022,558.43	216,486.65	82,947.04	1,321,992.12
Fund Balances				
Net Assets	40,300,010.34	398,787.40	880,028.23	41,578,825.97
Change in Net Position	2,568,116.45	(7,382.33)	1,863.06	2,562,597.18
Total Fund Balances	42,868,126.79	391,405.07	881,891.29	44,141,423.15
Total Liabilities and Fund Balance	\$ 43,890,685.22	\$ 607,891.72	\$ 964,838.33	\$ 45,463,415.27

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 04/30/2022	Rural Water-Bruno Month Ending 04/30/2022	Rural Water-Colon Month Ending 04/30/2022	All Districts Month Ending 04/30/2022
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	(3,502.30)	0.00	0.00	(3,502.30)
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	32,614.25	0.00	0.00	32,614.25
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	511,315.01	0.00	0.00	511,315.01
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	5,960.00	0.00	0.00	5,960.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 546,386.96	\$ 0.00	\$ 0.00	\$ 546,386.96
State Income				
301203 - Motor Vehicle Pro-Rate	820.04	0.00	0.00	820.04
301315 - WSF and EA Application	918.74	0.00	0.00	918.74
303211 - Shell Creek Phase II - Envir. Trust	7,555.93	0.00	0.00	7,555.93
Total State Income	9,294.71	0.00	0.00	9,294.71
Local Income				
304105 - Education Building Rent	1,060.00	0.00	0.00	1,060.00
304112 - Dirt Sales - Wanahoo	677.30	0.00	0.00	677.30
304500 - JWMAB	24,180.00	0.00	0.00	24,180.00
Total Local Income	25,917.30	0.00	0.00	25,917.30
Rural Water Income				
304240 - Water Sales	0.00	4,783.25	5,035.80	9,819.05
304295 - Colon Sewer Fees	0.00	0.00	2,418.00	2,418.00
304261 - Other Revenue	0.00	4.03	267.59	271.62
Total Rural Water Income	0.00	4,787.28	7,721.39	12,508.67
Property Tax Income				
305100 - General Fund Property Taxes-Boone	2,207.12	0.00	0.00	2,207.12
305200 - General Fund Property Taxes-Butler	129.72	0.00	0.00	129.72
305300 - General Fund Property Taxes-Colfax	10,314.52	0.00	0.00	10,314.52
305400 - General Fund Property Taxes-Dodge	892.21	0.00	0.00	892.21
305500 - General Fund Property Taxes-Madison	25,691.12	0.00	0.00	25,691.12
305600 - General Fund Property Taxes-Platte	2,186.28	0.00	0.00	2,186.28
305700 - General Fund Property Taxes-Saunders	378.69	0.00	0.00	378.69
Total Property Tax Income	41,799.66	0.00	0.00	41,799.66
Investment Income				
311350 - Interest - NPAIT Elkhorn	0.33	0.00	0.00	0.33
311400 - Interest-NPAIT Wanahoo SRA	55.19	0.00	0.00	55.19
311500 - Interest - NPAIT NRD	0.33	0.00	0.00	0.33
311600 - Interest - STFIT NRD	450.79	0.00	0.00	450.79
311700 - Interest - UBT NRD	18.40	0.00	0.00	18.40
304350 - Colon RW Interest - NPAIT	0.00	0.00	1.22	1.22
Total Investment Income	525.04	0.00	1.22	526.26
Equipment Rent and Misc				
309350 - Sales - Well Permits	150.00	0.00	0.00	150.00
309400 - Sales - Other	75.00	0.00	0.00	75.00
309600 - Game & Park Permit Sales	29.70	0.00	0.00	29.70
310000 - Chemigation Permits	1,794.00	0.00	0.00	1,794.00
310200 - Czechland Camping Fees	256.86	0.00	0.00	256.86
310201 - Wanahoo Park Permits	9,738.00	0.00	0.00	9,738.00
310202 - Lake Wanahoo Camping	9,385.57	0.00	0.00	9,385.57
313000 - Miscellaneous Income	412.12	0.00	0.00	412.12
315000 - RWD Administrative Fees	490.95	0.00	0.00	490.95
316000 - Employee/Director Reimb	455.31	0.00	0.00	455.31
Total Equipment Rent and Misc	22,787.51	0.00	0.00	22,787.51
Total Income	646,711.18	4,787.28	7,722.61	659,221.07

Expenses

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 04/30/2022	Rural Water-Bruno Month Ending 04/30/2022	Rural Water-Colon Month Ending 04/30/2022	All Districts Month Ending 04/30/2022
Administration Expenses				
Dues & Membership				
410201 - Dues & Membership - Chamber	150.00	0.00	0.00	150.00
410203 - Dues - NARD	2,509.85	0.00	0.00	2,509.85
Total Dues & Membership	2,659.85	0.00	0.00	2,659.85
Fees and Licenses				
410302 - NRD Fees And Licenses	1,553.00	0.00	0.00	1,553.00
410304 - NRD Union Bank Fees	43.76	0.00	0.00	43.76
Total Fees and Licenses	1,596.76	0.00	0.00	1,596.76
Insurance				
410501 - Insurance-Auto	980.25	0.00	0.00	980.25
410502 - Insurance-Errors & Omissions	508.92	0.00	0.00	508.92
410504 - Insurance-Liability	5,241.42	0.00	0.00	5,241.42
410505 - Insurance-Property	1,532.00	0.00	0.00	1,532.00
Total Insurance	8,262.59	0.00	0.00	8,262.59
Interest Expense				
410600 - Interest Expense	0.00	0.00	101.46	101.46
Total Interest Expense	0.00	0.00	101.46	101.46
Legal Notices				
410701 - Legal Notices	77.60	0.00	0.00	77.60
Total Legal Notices	77.60	0.00	0.00	77.60
Office Supply & Expense				
410906 - Office Expense - Other	77.82	0.00	0.00	77.82
Total Office Supply & Expense	77.82	0.00	0.00	77.82
Computer Supply & Expense				
411004 - Computer Software	1,671.81	0.00	0.00	1,671.81
411006 - Email	126.00	0.00	0.00	126.00
Total Computer Supply & Expense	1,797.81	0.00	0.00	1,797.81
Postage				
411200 - Postage	34.80	0.00	0.00	34.80
Total Postage	34.80	0.00	0.00	34.80
Professional Services				
411301 - Prof Serv-Accounting	6,750.00	0.00	0.00	6,750.00
411304 - Prof Serv-Legal - General	1,465.00	0.00	0.00	1,465.00
411311 - Washington Expense	2,000.00	0.00	0.00	2,000.00
Total Professional Services	10,215.00	0.00	0.00	10,215.00
Telephone Expense				
411601 - Telephone - Cellular	893.63	0.00	0.00	893.63
411602 - Local Phone & Internet	539.35	0.00	0.00	539.35
411605 - Director iPad Cell Service	45.20	0.00	0.00	45.20
Total Telephone Expense	1,478.18	0.00	0.00	1,478.18
Utilities				
411700 - Utilities Expense	727.06	0.00	0.00	727.06
Total Utilities	727.06	0.00	0.00	727.06
Total Administration Expenses	26,927.47	0.00	101.46	27,028.93
Information & Education Expenses				
Education				
420104 - Outdoor Classrooms	10.78	0.00	0.00	10.78
420108 - Spring Conservation Sensation	1,253.38	0.00	0.00	1,253.38
420109 - Education Outreach	163.22	0.00	0.00	163.22
Total Education	1,427.38	0.00	0.00	1,427.38
Information				
420205 - Phrography, Cameras, Video	69.99	0.00	0.00	69.99
420208 - Miscellaneous	250.00	0.00	0.00	250.00
420209 - Ktic Ad	195.00	0.00	0.00	195.00
420212 - TV Promotion	475.00	0.00	0.00	475.00
Total Information	989.99	0.00	0.00	989.99
Total Information & Education Expenses	2,417.37	0.00	0.00	2,417.37
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,599.90	0.00	0.00	1,599.90
430102 - Auto & Truck R&M	1,379.08	0.00	0.00	1,379.08
Total Auto and Truck	2,978.98	0.00	0.00	2,978.98
Building Maintenance				

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 04/30/2022	Rural Water-Bruno Month Ending 04/30/2022	Rural Water-Colon Month Ending 04/30/2022	All Districts Month Ending 04/30/2022
430201 - Bldg Maintenance	91.61	0.00	0.00	91.61
430202 - Office Cleaning	517.50	0.00	0.00	517.50
430203 - Garbage Maintenance	78.71	0.00	0.00	78.71
Total Building Maintenance	687.82	0.00	0.00	687.82
Operation and Maintenance				
430401 - Czechland & Homestead	112.56	0.00	0.00	112.56
430402 - Equipment Upkeep	745.57	0.00	0.00	745.57
430403 - Operation & Maintenance	4,743.96	0.00	0.00	4,743.96
430404 - Tree Supplies	205.92	0.00	0.00	205.92
430406 - Wanahoo Park Operation	7,615.00	0.00	0.00	7,615.00
430408 - Wanahoo Rec Mgmt	6,334.38	0.00	0.00	6,334.38
430409 - Lake Wanahoo Education Building	502.31	0.00	0.00	502.31
Total Operation and Maintenance	20,259.70	0.00	0.00	20,259.70
Other				
430802 - Stock For Resale - Trees	287.79	0.00	0.00	287.79
430804 - O&M One-Call Services	3.58	0.00	0.00	3.58
Total Other	291.37	0.00	0.00	291.37
Total Operation & Maintenance	24,217.87	0.00	0.00	24,217.87
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	19.87	0.00	0.00	19.87
Total Director Expense	19.87	0.00	0.00	19.87
Director Per Diem				
440200 - Director Per Diem	9,425.00	0.00	0.00	9,425.00
Total Director Per Diem	9,425.00	0.00	0.00	9,425.00
Employee Benefits				
440301 - Dental Insurance	1,810.48	0.00	0.00	1,810.48
440302 - Health Insurance	24,106.91	0.00	0.00	24,106.91
440303 - Retirement Benefit - 414H	7,389.15	0.00	0.00	7,389.15
440304 - Retirement Benefit - 457 Plan	1,350.00	0.00	0.00	1,350.00
440306 - Workmans Comp Benefit	2,460.92	0.00	0.00	2,460.92
440307 - Employee Benefits - Other	(152.87)	0.00	0.00	(152.87)
440309 - Flexible Spending Fee	16.00	0.00	0.00	16.00
Total Employee Benefits	36,980.59	0.00	0.00	36,980.59
Payroll Taxes				
440401 - FICA - ER	8,209.15	0.00	0.00	8,209.15
440402 - Medicare - ER	1,919.91	0.00	0.00	1,919.91
Total Payroll Taxes	10,129.06	0.00	0.00	10,129.06
Personnel Expense				
440501 - Personnel Meeting Exp	49.50	0.00	0.00	49.50
440504 - Personnel Uniform Exp	170.95	0.00	0.00	170.95
Total Personnel Expense	220.45	0.00	0.00	220.45
Salaries				
440601 - Salaries - Administration	26,632.29	0.00	0.00	26,632.29
440602 - Salaries - Clerical	2,710.62	0.00	0.00	2,710.62
440603 - Employee Recognition Program	200.00	0.00	0.00	200.00
440604 - Salaries - I & E	9,865.35	0.00	0.00	9,865.35
440605 - Salaries - Op & Maint	19,101.07	0.00	0.00	19,101.07
440606 - NRCS Support	15,658.41	0.00	0.00	15,658.41
440607 - Salaries - Projects	12,164.04	0.00	0.00	12,164.04
440608 - Salaries - Water	41,057.09	0.00	0.00	41,057.09
440616 - Lake Wanahoo Park Op.	6,553.18	0.00	0.00	6,553.18
Total Salaries	133,942.05	0.00	0.00	133,942.05
Total Personnel Expenses	190,717.02	0.00	0.00	190,717.02
Projects Expenses				
Inter-Governmental				
450119 - JWMAB Dodge Co	24,180.00	0.00	0.00	24,180.00
Total Inter-Governmental	24,180.00	0.00	0.00	24,180.00
Total Projects Expenses	24,180.00	0.00	0.00	24,180.00
Water Expenses				
Groundwater Management Plan				
460110 - Basin Wide Water Plan	833.33	0.00	0.00	833.33
Total Groundwater Management Plan	833.33	0.00	0.00	833.33
Groundwater Programs				

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 04/30/2022	Rural Water-Bruno Month Ending 04/30/2022	Rural Water-Colon Month Ending 04/30/2022	All Districts Month Ending 04/30/2022
460203 - GW Levels	10.37	0.00	0.00	10.37
460206 - Monitoring Wells	214.50	0.00	0.00	214.50
460209 - Groundwater Programs Other	(2,500.00)	0.00	0.00	(2,500.00)
460213 - GW Memberships and Subscriptions	2,500.00	0.00	0.00	2,500.00
Total Groundwater Programs	224.87	0.00	0.00	224.87
Special Projects				
460504 - ENWRA	2,783.33	0.00	0.00	2,783.33
Total Special Projects	2,783.33	0.00	0.00	2,783.33
Land Treatment				
450803 - Shell Creek Watershed Plan 319	4,053.63	0.00	0.00	4,053.63
Total Land Treatment	4,053.63	0.00	0.00	4,053.63
Total Water Expenses	7,895.16	0.00	0.00	7,895.16
Rural Water District Expenses				
570201 - Water Purchase	0.00	1,940.15	522.13	2,462.28
570204 - Testing	0.00	15.00	15.00	30.00
570208 - Lpnnrd Adm. Fee	0.00	239.16	251.79	490.95
570210 - Health/Life/Vision/LTD - ER	0.00	191.67	287.51	479.18
570211 - Dental - ER	0.00	23.68	35.53	59.21
570212 - 414H ER Contributions	0.00	85.24	127.85	213.09
570215 - ER Social Security Tax	0.00	125.64	168.49	294.13
570216 - ER Medicare Tax	0.00	29.38	39.41	68.79
570217 - Salaries	0.00	814.84	1,544.32	2,359.16
570219 - Fees And Licenses	0.00	113.32	169.99	283.31
570220 - Rural Water One-Call	0.00	1.79	12.53	14.32
570223 - Rural Water Gasoline	0.00	38.13	65.31	103.44
570308 - Colon Meter House Expense	0.00	0.00	132.58	132.58
570309 - Colon Sewer Collections	0.00	0.00	2,418.00	2,418.00
Total Rural Water District Expenses	0.00	3,618.00	5,790.44	9,408.44
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	38,992.44	707.85	1,477.81	41,178.10
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	38,992.44	707.85	1,481.98	41,182.27
Total Depreciation Expense	38,992.44	707.85	1,481.98	41,182.27
Total Expenses	315,347.33	4,325.85	7,373.88	327,047.06
Total Change in Net Position	\$ 331,363.85	\$ 461.43	\$ 348.73	\$ 332,174.01

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

	Natural Resources District Year To Date 04/30/2022	Rural Water-Bruno Year To Date 04/30/2022	Rural Water-Colon Year To Date 04/30/2022	All Districts Year To Date 04/30/2022
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	207,585.74	0.00	0.00	207,585.74
303207 - Shell Creek 319 Grant	95,688.29	0.00	0.00	95,688.29
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	307,964.23	0.00	0.00	307,964.23
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	629,354.10	0.00	0.00	629,354.10
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	5,960.00	0.00	0.00	5,960.00
303965 - Federal Wanhoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 1,246,552.36	\$ 0.00	\$ 0.00	\$ 1,246,552.36
State Income				
301201 - Natural Resources WQ Fund	50,324.14	0.00	0.00	50,324.14
301203 - Motor Vehicle Pro-Rate	7,342.63	0.00	0.00	7,342.63
301315 - WSF and EA Application	2,912.97	0.00	0.00	2,912.97
301320 - Water Department - NET	2,604.42	0.00	0.00	2,604.42
301800 - State Grant - Whip/Ne Wild	11,250.00	0.00	0.00	11,250.00
301900 - State Grant - NE Buffer Strip	27,508.84	0.00	0.00	27,508.84
303211 - Shell Creek Phase II - Envir. Trust	7,555.93	0.00	0.00	7,555.93
303213 - Wahoo Creek Phase II - Envir. Trust	43,829.33	0.00	0.00	43,829.33
304100 - Lake Wanhoo - Other	6,411.27	0.00	0.00	6,411.27
Total State Income	159,739.53	0.00	0.00	159,739.53
Local Income				
304105 - Education Building Rent	11,170.00	0.00	0.00	11,170.00
304112 - Dirt Sales - Wanhoo	14,515.24	0.00	0.00	14,515.24
304400 - Flow Meter Maint. Reimb.	92.96	0.00	0.00	92.96
304500 - JWMA B	24,180.00	0.00	0.00	24,180.00
Total Local Income	49,958.20	0.00	0.00	49,958.20
Rural Water Income				
304240 - Water Sales	0.00	33,453.75	43,527.45	76,981.20
304295 - Colon Sewer Fees	0.00	0.00	22,506.00	22,506.00
304261 - Other Revenue	0.00	23.21	2,183.43	2,206.64
Total Rural Water Income	0.00	33,476.96	68,216.88	101,693.84
Property Tax Income				
305100 - General Fund Property Taxes-Boone	115,713.79	0.00	0.00	115,713.79
305200 - General Fund Property Taxes-Butler	410,556.42	0.00	0.00	410,556.42
305300 - General Fund Property Taxes-Colfax	333,737.78	0.00	0.00	333,737.78
305400 - General Fund Property Taxes-Dodge	1,084,916.62	0.00	0.00	1,084,916.62
305500 - General Fund Property Taxes-Madison	78,045.16	0.00	0.00	78,045.16
305600 - General Fund Property Taxes-Platte	463,315.20	0.00	0.00	463,315.20
305700 - General Fund Property Taxes-Saunders	1,249,676.83	0.00	0.00	1,249,676.83
Total Property Tax Income	3,735,961.80	0.00	0.00	3,735,961.80
Investment Income				
311350 - Interest - NPAIT Elkhorn	0.40	0.00	0.00	0.40
311400 - Interest-NPAIT Wanhoo SRA	86.98	0.00	0.00	86.98
311450 - Interest Income-Elkhorn IPA	58.09	0.00	0.00	58.09
311500 - Interest - NPAIT NRD	0.40	0.00	0.00	0.40
311600 - Interest - STFIT NRD	1,572.17	0.00	0.00	1,572.17
311700 - Interest - UBT NRD	200.07	0.00	0.00	200.07
304350 - Colon RW Interest - NPAIT	0.00	0.00	1.46	1.46
Total Investment Income	1,918.11	0.00	1.46	1,919.57
Equipment Rent and Misc				
309100 - Sales - Trees	4,775.00	0.00	0.00	4,775.00
309350 - Sales - Well Permits	1,850.00	0.00	0.00	1,850.00
309360 - Sales - Sample Kits	2,530.00	0.00	0.00	2,530.00
309400 - Sales - Other	2,550.00	0.00	0.00	2,550.00
309500 - Equipment Rent	6,415.64	0.00	0.00	6,415.64
309600 - Game & Park Permit Sales	195.70	0.00	0.00	195.70

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 04/30/2022	Rural Water-Bruno Year To Date 04/30/2022	Rural Water-Colon Year To Date 04/30/2022	All Districts Year To Date 04/30/2022
310000 - Chemigation Permits	11,765.00	0.00	0.00	11,765.00
310100 - Check Valve Sales	200.77	0.00	0.00	200.77
310200 - Czechland Camping Fees	8,237.37	0.00	0.00	8,237.37
310201 - Wanahoo Park Permits	66,179.37	0.00	0.00	66,179.37
310202 - Lake Wanahoo Camping	83,557.77	0.00	0.00	83,557.77
313000 - Miscellaneous Income	13,126.21	0.00	0.00	13,126.21
315000 - RWD Administrative Fees	3,849.07	0.00	0.00	3,849.07
316000 - Employee/Director Reimb	671.45	0.00	0.00	671.45
317000 - Loss Or Gain On Sale Of Assets	15,100.00	0.00	0.00	15,100.00
Total Equipment Rent and Misc	221,003.35	0.00	0.00	221,003.35
Total Income	5,415,133.35	33,476.96	68,218.34	5,516,828.65
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	40.00	0.00	0.00	40.00
Total Bonds	40.00	0.00	0.00	40.00
Dues & Membership				
410201 - Dues & Membership - Chamber	425.00	0.00	0.00	425.00
410202 - Dues & Membership - NACD	1,776.00	0.00	0.00	1,776.00
410203 - Dues - NARD	25,001.92	0.00	0.00	25,001.92
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	1,628.85	0.00	0.00	1,628.85
Total Dues & Membership	30,781.77	0.00	0.00	30,781.77
Fees and Licenses				
410302 - NRD Fees And Licenses	1,783.17	0.00	0.00	1,783.17
410304 - NRD Union Bank Fees	420.62	0.00	0.00	420.62
Total Fees and Licenses	2,203.79	0.00	0.00	2,203.79
GIS				
410401 - GIS Activities	180.00	0.00	0.00	180.00
Total GIS	180.00	0.00	0.00	180.00
Insurance				
410501 - Insurance-Auto	9,296.25	0.00	0.00	9,296.25
410502 - Insurance-Errors & Omissions	4,896.18	0.00	0.00	4,896.18
410504 - Insurance-Liability	43,729.44	0.00	0.00	43,729.44
410505 - Insurance-Property	14,552.84	0.00	0.00	14,552.84
Total Insurance	72,474.71	0.00	0.00	72,474.71
Interest Expense				
410600 - Interest Expense	0.00	0.00	1,011.74	1,011.74
Total Interest Expense	0.00	0.00	1,011.74	1,011.74
Legal Notices				
410701 - Legal Notices	1,768.83	0.00	0.00	1,768.83
410702 - Other Notices and Advertising	5.00	0.00	0.00	5.00
Total Legal Notices	1,773.83	0.00	0.00	1,773.83
Maintenance Contracts				
410800 - Maintenance Contracts	3,659.00	0.00	0.00	3,659.00
Total Maintenance Contracts	3,659.00	0.00	0.00	3,659.00
Office Supply & Expense				
410901 - Copier Supplies	248.94	0.00	0.00	248.94
410902 - Office Supplies & Equip	1,525.12	0.00	0.00	1,525.12
410903 - Franklin Supplies	146.00	0.00	0.00	146.00
410904 - Letterhead, Envelopes & Forms	1,293.17	0.00	0.00	1,293.17
410905 - Reference Books	509.60	0.00	0.00	509.60
410906 - Office Expense - Other	1,254.16	0.00	0.00	1,254.16
Total Office Supply & Expense	4,976.99	0.00	0.00	4,976.99
Computer Supply & Expense				
411003 - Computer Repairs & Parts	159.41	0.00	0.00	159.41
411004 - Computer Software	5,663.81	0.00	0.00	5,663.81
411006 - Email	1,386.00	0.00	0.00	1,386.00
411011 - Computers & Equipment	3,689.00	0.00	0.00	3,689.00
Total Computer Supply & Expense	10,898.22	0.00	0.00	10,898.22
Postage				
411200 - Postage	3,164.70	0.00	0.00	3,164.70
Total Postage	3,164.70	0.00	0.00	3,164.70

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 04/30/2022	Rural Water-Bruno Year To Date 04/30/2022	Rural Water-Colon Year To Date 04/30/2022	All Districts Year To Date 04/30/2022
Professional Services				
411301 - Prof Serv-Accounting	67,100.00	0.00	0.00	67,100.00
411302 - Prof Serv-Annual Audit	12,775.00	0.00	0.00	12,775.00
411304 - Prof Serv-Legal - General	6,335.00	0.00	0.00	6,335.00
411311 - Washington Expense	19,800.00	0.00	0.00	19,800.00
Total Professional Services	106,010.00	0.00	0.00	106,010.00
Rent Expense				
411400 - Rent Expense	1,062.66	0.00	0.00	1,062.66
Total Rent Expense	1,062.66	0.00	0.00	1,062.66
Telephone Expense				
411601 - Telephone - Cellular	8,253.05	0.00	0.00	8,253.05
411602 - Local Phone & Internet	5,286.39	0.00	0.00	5,286.39
411605 - Director iPad Cell Service	452.00	0.00	0.00	452.00
Total Telephone Expense	13,991.44	0.00	0.00	13,991.44
Utilities				
411700 - Utilities Expense	7,547.29	0.00	0.00	7,547.29
Total Utilities	7,547.29	0.00	0.00	7,547.29
Total Administration Expenses	258,764.40	0.00	1,011.74	259,776.14
Information & Education Expenses				
Education				
420104 - Outdoor Classrooms	169.24	0.00	0.00	169.24
420107 - Water Testing Event	1,019.74	0.00	0.00	1,019.74
420108 - Spring Conservation Sensation	1,253.38	0.00	0.00	1,253.38
420109 - Education Outreach	1,654.74	0.00	0.00	1,654.74
Total Education	4,097.10	0.00	0.00	4,097.10
Information				
420201 - Annual Report/Viaduct	11,459.41	0.00	0.00	11,459.41
420202 - Books And Pamphlets	47.00	0.00	0.00	47.00
420203 - Expositions And Display	88.19	0.00	0.00	88.19
420205 - Phrography, Cameras, Video	69.99	0.00	0.00	69.99
420208 - Miscellaneous	752.40	0.00	0.00	752.40
420209 - Ktic Ad	2,579.00	0.00	0.00	2,579.00
420211 - E-Ads	1,260.00	0.00	0.00	1,260.00
420212 - TV Promotion	2,375.00	0.00	0.00	2,375.00
420213 - Promotion Videos	375.00	0.00	0.00	375.00
Total Information	19,005.99	0.00	0.00	19,005.99
Scholarships and Grants				
420307 - Shell Crk Watershd Scholarship	500.00	0.00	0.00	500.00
Total Scholarships and Grants	500.00	0.00	0.00	500.00
Other				
420401 - Art Supplies	83.17	0.00	0.00	83.17
420402 - Cooperative Projects/Donations	52.00	0.00	0.00	52.00
420404 - Promotional Materials	2,123.57	0.00	0.00	2,123.57
420405 - Recognition Banquet & Awards	3,607.23	0.00	0.00	3,607.23
420407 - Cooperative Partnerships	1,000.00	0.00	0.00	1,000.00
420410 - Continuing Ed - I&E Dept	14.36	0.00	0.00	14.36
Total Other	6,880.33	0.00	0.00	6,880.33
Total Information & Education Expenses	30,483.42	0.00	0.00	30,483.42
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	15,884.77	0.00	0.00	15,884.77
430102 - Auto & Truck R&M	6,142.54	0.00	0.00	6,142.54
Total Auto and Truck	22,027.31	0.00	0.00	22,027.31
Building Maintenance				
430201 - Bldg Maintenance	2,350.37	0.00	0.00	2,350.37
430202 - Office Cleaning	4,970.00	0.00	0.00	4,970.00
430203 - Garbage Maintenance	742.31	0.00	0.00	742.31
Total Building Maintenance	8,062.68	0.00	0.00	8,062.68
Operation and Maintenance				
430401 - Czechland & Homestead	8,615.57	0.00	0.00	8,615.57
430402 - Equipment Upkeep	7,757.61	0.00	0.00	7,757.61
430403 - Operation & Maintenance	9,646.24	0.00	0.00	9,646.24
430404 - Tree Supplies	205.92	0.00	0.00	205.92
430406 - Wanahoo Park Operation	16,708.50	0.00	0.00	16,708.50
430407 - Monitoring Wanahoo Dam	5,664.30	0.00	0.00	5,664.30

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 04/30/2022	Rural Water-Bruno Year To Date 04/30/2022	Rural Water-Colon Year To Date 04/30/2022	All Districts Year To Date 04/30/2022
430408 - Wanahoo Rec Mgmt	40,660.21	0.00	0.00	40,660.21
430409 - Lake Wanahoo Education Building	5,658.98	0.00	0.00	5,658.98
Total Operation and Maintenance	94,917.33	0.00	0.00	94,917.33
Project Repairs				
430504 - Rawhide Channel Maintenance	1,825.46	0.00	0.00	1,825.46
Total Project Repairs	1,825.46	0.00	0.00	1,825.46
Steam Bank Stabilization				
430602 - Stream Bank - Platte/Elkhorn Rivers	4,000.00	0.00	0.00	4,000.00
Total Steam Bank Stabilization	4,000.00	0.00	0.00	4,000.00
Wildlife Habitat Programs				
430701 - Wild Nebraska	14,888.42	0.00	0.00	14,888.42
Total Wildlife Habitat Programs	14,888.42	0.00	0.00	14,888.42
Other				
430802 - Stock For Resale - Trees	2,220.29	0.00	0.00	2,220.29
430804 - O&M One-Call Services	28.39	0.00	0.00	28.39
430805 - IceJam Monitoring	375.60	0.00	0.00	375.60
Total Other	2,624.28	0.00	0.00	2,624.28
Total Operation & Maintenance	148,345.48	0.00	0.00	148,345.48
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	4,565.37	0.00	0.00	4,565.37
440102 - Director Mileage Expense	8,931.31	0.00	0.00	8,931.31
440104 - Computer Stipend	3,425.00	0.00	0.00	3,425.00
Total Director Expense	16,921.68	0.00	0.00	16,921.68
Director Per Diem				
440200 - Director Per Diem	25,285.00	0.00	0.00	25,285.00
Total Director Per Diem	25,285.00	0.00	0.00	25,285.00
Employee Benefits				
440301 - Dental Insurance	18,342.58	0.00	0.00	18,342.58
440302 - Health Insurance	265,546.92	0.00	0.00	265,546.92
440303 - Retirement Benefit - 414H	52,444.34	0.00	0.00	52,444.34
440304 - Retirement Benefit - 457 Plan	3,510.00	0.00	0.00	3,510.00
440306 - Workmans Comp Benefit	12,274.67	0.00	0.00	12,274.67
440307 - Employee Benefits - Other	1,173.26	0.00	0.00	1,173.26
440309 - Flexible Spending Fee	160.00	0.00	0.00	160.00
Total Employee Benefits	353,451.77	0.00	0.00	353,451.77
Payroll Taxes				
440401 - FICA - ER	55,753.18	0.00	0.00	55,753.18
440402 - Medicare - ER	13,039.29	0.00	0.00	13,039.29
Total Payroll Taxes	68,792.47	0.00	0.00	68,792.47
Personnel Expense				
440501 - Personnel Meeting Exp	11,648.11	0.00	0.00	11,648.11
440502 - Personnel Mileage Exp	1,105.13	0.00	0.00	1,105.13
440503 - Safety Committee	85.00	0.00	0.00	85.00
440504 - Personnel Uniform Exp	2,012.51	0.00	0.00	2,012.51
440505 - Personnel Exp-Other	71.97	0.00	0.00	71.97
Total Personnel Expense	14,922.72	0.00	0.00	14,922.72
Salaries				
440601 - Salaries - Administration	188,244.36	0.00	0.00	188,244.36
440602 - Salaries - Clerical	19,301.12	0.00	0.00	19,301.12
440603 - Employee Recognition Program	200.00	0.00	0.00	200.00
440604 - Salaries - I & E	69,692.06	0.00	0.00	69,692.06
440605 - Salaries - Op & Maint	140,289.01	0.00	0.00	140,289.01
440606 - NRCS Support	112,136.05	0.00	0.00	112,136.05
440607 - Salaries - Projects	85,217.25	0.00	0.00	85,217.25
440608 - Salaries - Water	280,591.59	0.00	0.00	280,591.59
440616 - Lake Wanahoo Park Op.	57,884.02	0.00	0.00	57,884.02
Total Salaries	953,555.46	0.00	0.00	953,555.46
Total Personnel Expenses	1,432,929.10	0.00	0.00	1,432,929.10
Projects Expenses				
Inter-Governmental				
450110 - Platte Center Bank Stab. Phase LI	8,208.00	0.00	0.00	8,208.00
450115 - Dike & Drainage Assistance	31,791.90	0.00	0.00	31,791.90
450119 - JWMA B Dodge Co	38,880.00	0.00	0.00	38,880.00

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 04/30/2022	Rural Water-Bruno Year To Date 04/30/2022	Rural Water-Colon Year To Date 04/30/2022	All Districts Year To Date 04/30/2022
Total Inter-Governmental	78,879.90	0.00	0.00	78,879.90
Wanahoo				
450505 - Prof Serv-Legal - Wanahoo	2,961.00	0.00	0.00	2,961.00
Total Wanahoo	2,961.00	0.00	0.00	2,961.00
Platte River Corridor Alliance				
411129 - USGS Monitoring at Leshara	6,562.00	0.00	0.00	6,562.00
Total Platte River Corridor Alliance	6,562.00	0.00	0.00	6,562.00
Total Projects Expenses	88,402.90	0.00	0.00	88,402.90
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	6,047.45	0.00	0.00	6,047.45
460103 - GWMP - Nitrogen Classes	2,081.51	0.00	0.00	2,081.51
460110 - Basin Wide Water Plan	8,333.38	0.00	0.00	8,333.38
460111 - Flow Meter Maintenance	12,980.00	0.00	0.00	12,980.00
Total Groundwater Management Plan	29,442.34	0.00	0.00	29,442.34
Groundwater Programs				
460201 - Decommissioned Wells	8,327.12	0.00	0.00	8,327.12
460203 - GW Levels	10.37	0.00	0.00	10.37
460204 - GW Quality Program	8,137.22	0.00	0.00	8,137.22
460206 - Monitoring Wells	5,929.58	0.00	0.00	5,929.58
460209 - Groundwater Programs Other	2,940.00	0.00	0.00	2,940.00
460213 - GW Memberships and Subscriptions	7,890.00	0.00	0.00	7,890.00
Total Groundwater Programs	33,234.29	0.00	0.00	33,234.29
Regulatory				
460301 - Chemigation	69.33	0.00	0.00	69.33
Total Regulatory	69.33	0.00	0.00	69.33
Surface Water Programs				
460403 - Stream Flow	17,340.00	0.00	0.00	17,340.00
Total Surface Water Programs	17,340.00	0.00	0.00	17,340.00
Special Projects				
460504 - ENWRA	27,833.30	0.00	0.00	27,833.30
460520 - NET Grant	2,640.00	0.00	0.00	2,640.00
Total Special Projects	30,473.30	0.00	0.00	30,473.30
Land Treatment				
450201 - Ne Buffer Strip	26,665.75	0.00	0.00	26,665.75
450211 - Trees	5,433.00	0.00	0.00	5,433.00
450803 - Shell Creek Watershed Plan 319	103,244.20	0.00	0.00	103,244.20
450807 - Wahoo Creek Phase II	251,415.07	0.00	0.00	251,415.07
Total Land Treatment	386,758.02	0.00	0.00	386,758.02
Total Water Expenses	497,317.28	0.00	0.00	497,317.28
Rural Water District Expenses				
570201 - Water Purchase	0.00	19,436.33	5,766.62	25,202.95
570204 - Testing	0.00	340.00	201.00	541.00
570206 - Repair	0.00	24.31	0.00	24.31
570207 - Other Expenses	0.00	71.80	123.07	194.87
570208 - Lpnnrd Adm. Fee	0.00	1,672.69	2,176.38	3,849.07
570210 - Health/Life/Vision/LTD - ER	0.00	1,916.04	2,874.14	4,790.18
570211 - Dental - ER	0.00	195.16	292.78	487.94
570212 - 414H ER Contributions	0.00	625.04	937.63	1,562.67
570215 - ER Social Security Tax	0.00	793.33	1,128.65	1,921.98
570216 - ER Medicare Tax	0.00	185.51	263.98	449.49
570217 - Salaries	0.00	7,278.14	11,906.47	19,184.61
570219 - Fees And Licenses	0.00	405.40	608.20	1,013.60
570220 - Rural Water One-Call	0.00	14.93	28.37	43.30
570223 - Rural Water Gasoline	0.00	599.37	456.26	1,055.63
570224 - Rural Water Personnel Meeting	0.00	193.98	290.97	484.95
570231 - Rural Water Equipment Upkeep	0.00	28.76	43.11	71.87
570308 - Colon Meter House Expense	0.00	0.00	920.11	920.11
570309 - Colon Sewer Collections	0.00	0.00	22,506.00	22,506.00
Total Rural Water District Expenses	0.00	33,780.79	50,523.74	84,304.53
Capital Expenditures - Small Items				
480105 - Capital Outlay Small Items (Equipment)	849.99	0.00	0.00	849.99
Total Capital Expenditures - Small Items	849.99	0.00	0.00	849.99

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 04/30/2022	Rural Water-Bruno Year To Date 04/30/2022	Rural Water-Colon Year To Date 04/30/2022	All Districts Year To Date 04/30/2022
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	389,924.33	7,078.50	14,778.10	411,780.93
908350 - Amortization Expense - Colon	0.00	0.00	41.70	41.70
Total Depreciation	389,924.33	7,078.50	14,819.80	411,822.63
Total Depreciation Expense	389,924.33	7,078.50	14,819.80	411,822.63
Total Expenses	2,847,016.90	40,859.29	66,355.28	2,954,231.47
Total Change in Net Position	\$ 2,568,116.45	\$ (7,382.33)	\$ 1,863.06	\$ 2,562,597.18

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

	Year To Date April 30, 2022 <small>Actual</small>	Year Ending June 30, 2022 <small>FY2022</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	207,585.74	177,250.00	30,335.74	117.11 %
303207 - Shell Creek 319 Grant	95,688.29	390,480.00	(294,791.71)	24.51 %
303225 - Wahoo Creek WS PL566	307,964.23	639,358.00	(331,393.77)	48.17 %
303961 - FEMA - Flood Funds	629,354.10	62,523.00	566,831.10	1,006.60 %
303962 - NEMA - Flood Funds	0.00	20,840.00	(20,840.00)	0.00 %
303963 - FEMA - 428 Funds	0.00	265,050.00	(265,050.00)	0.00 %
303964 - Federal - NRCS	5,960.00	0.00	5,960.00	0.00 %
303965 - Federal Wanhoo - Stilling	0.00	1,600,000.00	(1,600,000.00)	0.00 %
Total Federal Income	1,246,552.36	3,155,501.00	(1,908,948.64)	39.50 %
State Income				
301201 - Natural Resources WQ Fund	50,324.14	57,077.00	(6,752.86)	88.17 %
301202 - Decommissioned Wells	0.00	3,500.00	(3,500.00)	0.00 %
301203 - Motor Vehicle Pro-Rate	7,342.63	8,400.00	(1,057.37)	87.41 %
301303 - Sand Creek NRDF	0.00	219,144.00	(219,144.00)	0.00 %
301315 - WSF and EA Application	2,912.97	0.00	2,912.97	0.00 %
301320 - Water Department - NET	2,604.42	18,500.00	(15,895.58)	14.08 %
301800 - State Grant - Whip/Ne Wild	11,250.00	3,820.00	7,430.00	294.50 %
301900 - State Grant - NE Buffer Strip	27,508.84	27,000.00	508.84	101.88 %
303211 - Shell Creek Phase II - Envir. Trust	7,555.93	13,989.00	(6,433.07)	54.01 %
303213 - Wahoo Creek Phase II - Envir. Trust	43,829.33	43,829.00	0.33	100.00 %
303222 - Wahoo Creek WSF Design	0.00	60,000.00	(60,000.00)	0.00 %
304100 - Lake Wanhoo - Other	6,411.27	20,000.00	(13,588.73)	32.06 %
Total State Income	159,739.53	475,259.00	(315,519.47)	33.61 %
Local Income				
304105 - Education Building Rent	11,170.00	14,500.00	(3,330.00)	77.03 %
304110 - Hazard Mitigation - Local	0.00	2,125.00	(2,125.00)	0.00 %
304112 - Dirt Sales - Wanhoo	14,515.24	18,500.00	(3,984.76)	78.46 %
304400 - Flow Meter Maint. Reimb.	92.96	1,000.00	(907.04)	9.30 %
304500 - JWMA	24,180.00	25,312.50	(1,132.50)	95.53 %
304600 - Greater Wahoo Fdtn - Wanhoo Bldg	0.00	70,000.00	(70,000.00)	0.00 %
Total Local Income	49,958.20	131,437.50	(81,479.30)	38.01 %
Property Tax Income				
305100 - General Fund Property Taxes-Boone	115,713.79	103,044.05	12,669.74	112.30 %
305200 - General Fund Property Taxes-Butler	410,556.42	374,744.24	35,812.18	109.56 %
305300 - General Fund Property Taxes-Colfax	333,737.78	312,571.77	21,166.01	106.77 %
305400 - General Fund Property Taxes-Dodge	1,084,916.62	1,068,792.11	16,124.51	101.51 %
305500 - General Fund Property Taxes-Madison	78,045.16	47,677.27	30,367.89	163.69 %
305600 - General Fund Property Taxes-Platte	463,315.20	427,889.26	35,425.94	108.28 %
305700 - General Fund Property Taxes-Saunders	1,249,676.83	1,141,514.58	108,162.25	109.48 %
Total Property Tax Income	3,735,961.80	3,476,233.28	259,728.52	107.47 %
Investment Income				
311350 - Interest - NPAIT Elkhorn	0.40	0.38	0.02	105.26 %
311400 - Interest-NPAIT Wanhoo SRA	86.98	65.57	21.41	132.65 %
311450 - Interest Income-Elkhorn IPA	58.09	961.86	(903.77)	6.04 %
311500 - Interest - NPAIT NRD	0.40	0.31	0.09	129.03 %
311600 - Interest - STFIT NRD	1,572.17	2,613.93	(1,041.76)	60.15 %
311700 - Interest - UBT NRD	200.07	0.00	200.07	0.00 %
304350 - Colon RW Interest - NPAIT	0.00	2.85	(2.85)	0.00 %
Total Investment Income	1,918.11	3,644.90	(1,726.79)	52.62 %
Equipment Rent and Misc				
309100 - Sales - Trees	4,775.00	15,000.00	(10,225.00)	31.83 %
309350 - Sales - Well Permits	1,850.00	2,100.00	(250.00)	88.10 %
309360 - Sales - Sample Kits	2,530.00	3,500.00	(970.00)	72.29 %
309400 - Sales - Other	2,550.00	2,600.00	(50.00)	98.08 %
309500 - Equipment Rent	6,415.64	7,000.00	(584.36)	91.65 %
309600 - Game & Park Permit Sales	195.70	6,500.00	(6,304.30)	3.01 %
310000 - Chemigation Permits	11,765.00	25,000.00	(13,235.00)	47.06 %
310100 - Check Valve Sales	200.77	500.00	(299.23)	40.15 %
310200 - Czechland Camping Fees	8,237.37	14,000.00	(5,762.63)	58.84 %
310201 - Wanhoo Park Permits	66,179.37	115,000.00	(48,820.63)	57.55 %

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

	Year To Date April 30, 2022 <small>Actual</small>	Year Ending June 30, 2022 <small>FY2022</small>	\$ Difference Annual Budget	Percentage Annual Budget
310202 - Lake Wanhoo Camping	83,557.77	126,000.00	(42,442.23)	66.32 %
312000 - Salaries-Other NRD	0.00	76,000.00	(76,000.00)	0.00 %
313000 - Miscellaneous Income	13,126.21	15,000.00	(1,873.79)	87.51 %
315000 - RWD Administrative Fees	3,849.07	4,800.00	(950.93)	80.19 %
316000 - Employee/Director Reimb	671.45	2,000.00	(1,328.55)	33.57 %
317000 - Loss Or Gain On Sale Of Assets	15,100.00	0.00	15,100.00	0.00 %
318000 - Special Project Income	0.00	265.00	(265.00)	0.00 %
318500 - Change in COE Revenue	0.00	114,892.00	(114,892.00)	0.00 %
Total Equipment Rent and Misc	221,003.35	530,157.00	(309,153.65)	41.69 %
Total Income	5,415,133.35	7,772,232.68	(2,357,099.33)	69.67 %
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	40.00	100.00	(60.00)	40.00 %
Total Bonds	40.00	100.00	(60.00)	40.00 %
Dues & Membership				
410201 - Dues & Membership - Chamber	425.00	450.00	(25.00)	94.44 %
410202 - Dues & Membership - NACD	1,776.00	1,776.00	0.00	100.00 %
410203 - Dues - NARD	25,001.92	29,828.00	(4,826.08)	83.82 %
410204 - Dues - NWRA	1,950.00	2,000.00	(50.00)	97.50 %
410205 - Dues & Membership - Other	1,628.85	3,200.00	(1,571.15)	50.90 %
Total Dues & Membership	30,781.77	37,254.00	(6,472.23)	82.63 %
Fees and Licenses				
410302 - NRD Fees And Licenses	1,783.17	10,000.00	(8,216.83)	17.83 %
410304 - NRD Union Bank Fees	420.62	600.00	(179.38)	70.10 %
Total Fees and Licenses	2,203.79	10,600.00	(8,396.21)	20.79 %
GIS				
410401 - GIS Activities	180.00	2,000.00	(1,820.00)	9.00 %
Total GIS	180.00	2,000.00	(1,820.00)	9.00 %
Insurance				
410501 - Insurance-Auto	9,296.25	13,231.00	(3,934.75)	70.26 %
410502 - Insurance-Errors & Omissions	4,896.18	6,544.00	(1,647.82)	74.82 %
410504 - Insurance-Liability	43,729.44	34,248.00	9,481.44	127.68 %
410505 - Insurance-Property	14,552.84	16,404.00	(1,851.16)	88.72 %
Total Insurance	72,474.71	70,427.00	2,047.71	102.91 %
Legal Notices				
410701 - Legal Notices	1,768.83	2,500.00	(731.17)	70.75 %
410702 - Other Notices and Advertising	5.00	100.00	(95.00)	5.00 %
Total Legal Notices	1,773.83	2,600.00	(826.17)	68.22 %
Maintenance Contracts				
410800 - Maintenance Contracts	3,659.00	5,000.00	(1,341.00)	73.18 %
Total Maintenance Contracts	3,659.00	5,000.00	(1,341.00)	73.18 %
Office Supply & Expense				
410901 - Copier Supplies	248.94	750.00	(501.06)	33.19 %
410902 - Office Supplies & Equip	1,525.12	3,500.00	(1,974.88)	43.57 %
410903 - Franklin Supplies	146.00	600.00	(454.00)	24.33 %
410904 - Letterhead, Envelopes & Forms	1,293.17	2,000.00	(706.83)	64.66 %
410905 - Reference Books	509.60	1,500.00	(990.40)	33.97 %
410906 - Office Expense - Other	1,254.16	3,000.00	(1,745.84)	41.81 %
Total Office Supply & Expense	4,976.99	11,350.00	(6,373.01)	43.85 %
Computer Supply & Expense				
411002 - Computer Consultant	0.00	5,000.00	(5,000.00)	0.00 %
411003 - Computer Repairs & Parts	159.41	1,500.00	(1,340.59)	10.63 %
411004 - Computer Software	5,663.81	11,000.00	(5,336.19)	51.49 %
411005 - Computer Magazines/Video	0.00	100.00	(100.00)	0.00 %
411006 - Email	1,386.00	1,500.00	(114.00)	92.40 %
411011 - Computers & Equipment	3,689.00	11,000.00	(7,311.00)	33.54 %
411012 - Website Design & Hosting	0.00	300.00	(300.00)	0.00 %
Total Computer Supply & Expense	10,898.22	30,400.00	(19,501.78)	35.85 %
Postage				
411200 - Postage	3,164.70	6,500.00	(3,335.30)	48.69 %
Total Postage	3,164.70	6,500.00	(3,335.30)	48.69 %
Professional Services				
411301 - Prof Serv-Accounting	67,100.00	80,000.00	(12,900.00)	83.88 %

See Accountant's Compilation Report

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

	Year To Date April 30, 2022 <small>Actual</small>	Year Ending June 30, 2022 <small>FY2022</small>	\$ Difference Annual Budget	Percentage Annual Budget
411302 - Prof Serv-Annual Audit	12,775.00	12,775.00	0.00	100.00 %
411304 - Prof Serv-Legal - General	6,335.00	15,000.00	(8,665.00)	42.23 %
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	19,800.00	22,800.00	(3,000.00)	86.84 %
Total Professional Services	106,010.00	136,575.00	(30,565.00)	77.62 %
Rent Expense				
411400 - Rent Expense	1,062.66	1,700.00	(637.34)	62.51 %
Total Rent Expense	1,062.66	1,700.00	(637.34)	62.51 %
Support to Organizations				
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 %
Total Support to Organizations	0.00	1,000.00	(1,000.00)	0.00 %
Telephone Expense				
411601 - Telephone - Cellular	8,253.05	11,000.00	(2,746.95)	75.03 %
411602 - Local Phone & Internet	5,286.39	7,500.00	(2,213.61)	70.49 %
411605 - Director iPad Cell Service	452.00	600.00	(148.00)	75.33 %
Total Telephone Expense	13,991.44	19,100.00	(5,108.56)	73.25 %
Utilities				
411700 - Utilities Expense	7,547.29	8,500.00	(952.71)	88.79 %
Total Utilities	7,547.29	8,500.00	(952.71)	88.79 %
Total Administration Expenses	258,764.40	343,106.00	(84,341.60)	75.42 %
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	0.00	1,000.00	(1,000.00)	0.00 %
420104 - Outdoor Classrooms	169.24	2,500.00	(2,330.76)	6.77 %
420106 - Miscellaneous Education Expense	0.00	500.00	(500.00)	0.00 %
420107 - Water Testing Event	1,019.74	500.00	519.74	203.95 %
420108 - Spring Conservation Sensation	1,253.38	3,500.00	(2,246.62)	35.81 %
420109 - Education Outreach	1,654.74	3,500.00	(1,845.26)	47.28 %
Total Education	4,097.10	11,500.00	(7,402.90)	35.63 %
Information				
420201 - Annual Report/Viaduct	11,459.41	10,000.00	1,459.41	114.59 %
420202 - Books And Pamphlets	47.00	500.00	(453.00)	9.40 %
420203 - Expositions And Display	88.19	2,000.00	(1,911.81)	4.41 %
420205 - Phrography, Cameras, Video	69.99	1,500.00	(1,430.01)	4.67 %
420206 - Soil & Water Stewardship Mat.	0.00	250.00	(250.00)	0.00 %
420208 - Miscellaneous	752.40	1,500.00	(747.60)	50.16 %
420209 - Ktic Ad	2,579.00	2,500.00	79.00	103.16 %
420211 - E-Ads	1,260.00	1,700.00	(440.00)	74.12 %
420212 - TV Promotion	2,375.00	3,000.00	(625.00)	79.17 %
420213 - Promotion Videos	375.00	7,000.00	(6,625.00)	5.36 %
Total Information	19,005.99	29,950.00	(10,944.01)	63.46 %
Scholarships and Grants				
420305 - Camp And Workshop Scholarships	0.00	500.00	(500.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	500.00	2,500.00	(2,000.00)	20.00 %
Total Scholarships and Grants	500.00	3,000.00	(2,500.00)	16.67 %
Other				
420401 - Art Supplies	83.17	250.00	(166.83)	33.27 %
420402 - Cooperative Projects/Donations	52.00	500.00	(448.00)	10.40 %
420404 - Promotional Materials	2,123.57	4,000.00	(1,876.43)	53.09 %
420405 - Recognition Banquet & Awards	3,607.23	2,000.00	1,607.23	180.36 %
420407 - Cooperative Partnerships	1,000.00	2,000.00	(1,000.00)	50.00 %
420410 - Continuing Ed - I&E Dept	14.36	1,000.00	(985.64)	1.44 %
Total Other	6,880.33	9,750.00	(2,869.67)	70.57 %
Total Information & Education Expenses	30,483.42	54,200.00	(23,716.58)	56.24 %
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	15,884.77	15,000.00	884.77	105.90 %
430102 - Auto & Truck R&M	6,142.54	7,000.00	(857.46)	87.75 %
Total Auto and Truck	22,027.31	22,000.00	27.31	100.12 %
Building Maintenance				
430201 - Bldg Maintenance	2,350.37	3,500.00	(1,149.63)	67.15 %
430202 - Office Cleaning	4,970.00	5,000.00	(30.00)	99.40 %

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

	Year To Date April 30, 2022 <small>Actual</small>	Year Ending June 30, 2022 <small>FY2022</small>	\$ Difference Annual Budget	Percentage Annual Budget
430203 - Garbage Maintenance	742.31	800.00	(57.69)	92.79 %
Total Building Maintenance	8,062.68	9,300.00	(1,237.32)	86.70 %
Community Forestry Program				
430300 - Community Forestry	0.00	2,000.00	(2,000.00)	0.00 %
Total Community Forestry Program	0.00	2,000.00	(2,000.00)	0.00 %
Operation and Maintenance				
430401 - Czechland & Homestead	8,615.57	8,000.00	615.57	107.69 %
430402 - Equipment Upkeep	7,757.61	14,000.00	(6,242.39)	55.41 %
430403 - Operation & Maintenance	9,646.24	75,000.00	(65,353.76)	12.86 %
430404 - Tree Supplies	205.92	250.00	(44.08)	82.37 %
430406 - Wanahoo Park Operation	16,708.50	100,000.00	(83,291.50)	16.71 %
430407 - Monitoring Wanahoo Dam	5,664.30	17,000.00	(11,335.70)	33.32 %
430408 - Wanahoo Rec Mgmt	40,660.21	60,000.00	(19,339.79)	67.77 %
430409 - Lake Wanahoo Education Building	5,658.98	12,500.00	(6,841.02)	45.27 %
Total Operation and Maintenance	94,917.33	286,750.00	(191,832.67)	33.10 %
Project Repairs				
430503 - Project Repairs - Other	0.00	1,000.00	(1,000.00)	0.00 %
430504 - Rawhide Channel Maintenance	1,825.46	2,000.00	(174.54)	91.27 %
Total Project Repairs	1,825.46	3,000.00	(1,174.54)	60.85 %
Steam Bank Stabilization				
430601 - Stream Bank - Perennial Streams	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	4,000.00	20,000.00	(16,000.00)	20.00 %
Total Steam Bank Stabilization	4,000.00	25,000.00	(21,000.00)	16.00 %
Wildlife Habitat Programs				
430701 - Wild Nebraska	14,888.42	0.00	14,888.42	0.00 %
430702 - Crep	0.00	3,820.00	(3,820.00)	0.00 %
Total Wildlife Habitat Programs	14,888.42	3,820.00	11,068.42	389.75 %
Other				
430801 - NRCS Flags	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	2,220.29	11,000.00	(8,779.71)	20.18 %
430803 - Lower Platte Weed Mgmt Area	0.00	30,000.00	(30,000.00)	0.00 %
430804 - O&M One-Call Services	28.39	50.00	(21.61)	56.78 %
430805 - IceJam Monitoring	375.60	500.00	(124.40)	75.12 %
Total Other	2,624.28	42,550.00	(39,925.72)	6.17 %
Total Operation & Maintenance	148,345.48	394,420.00	(246,074.52)	37.61 %
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	4,565.37	18,000.00	(13,434.63)	25.36 %
440102 - Director Mileage Expense	8,931.31	15,000.00	(6,068.69)	59.54 %
440104 - Computer Stipend	3,425.00	5,700.00	(2,275.00)	60.09 %
Total Director Expense	16,921.68	38,700.00	(21,778.32)	43.73 %
Director Per Diem				
440200 - Director Per Diem	25,285.00	38,000.00	(12,715.00)	66.54 %
Total Director Per Diem	25,285.00	38,000.00	(12,715.00)	66.54 %
Employee Benefits				
440301 - Dental Insurance	18,342.58	23,000.00	(4,657.42)	79.75 %
440302 - Health Insurance	265,546.92	334,000.00	(68,453.08)	79.51 %
440303 - Retirement Benefit - 414H	52,444.34	70,000.00	(17,555.66)	74.92 %
440304 - Retirement Benefit - 457 Plan	3,510.00	2,300.00	1,210.00	152.61 %
440305 - Tuition Reimbursement	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	12,274.67	22,900.00	(10,625.33)	53.60 %
440307 - Employee Benefits - Other	1,173.26	2,500.00	(1,326.74)	46.93 %
440309 - Flexible Spending Fee	160.00	300.00	(140.00)	53.33 %
440311 - Unemployment Insurance Benefit	0.00	5,000.00	(5,000.00)	0.00 %
Total Employee Benefits	353,451.77	463,000.00	(109,548.23)	76.34 %
Payroll Taxes				
440401 - FICA - ER	55,753.18	75,000.00	(19,246.82)	74.34 %
440402 - Medicare - ER	13,039.29	18,000.00	(4,960.71)	72.44 %
Total Payroll Taxes	68,792.47	93,000.00	(24,207.53)	73.97 %
Personnel Expense				
440501 - Personnel Meeting Exp	11,648.11	25,000.00	(13,351.89)	46.59 %
440502 - Personnel Mileage Exp	1,105.13	3,500.00	(2,394.87)	31.58 %
440503 - Safety Committee	85.00	1,500.00	(1,415.00)	5.67 %
440504 - Personnel Uniform Exp	2,012.51	2,500.00	(487.49)	80.50 %

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

	Year To Date April 30, 2022 <small>Actual</small>	Year Ending June 30, 2022 <small>FY2022</small>	\$ Difference Annual Budget	Percentage Annual Budget
440505 - Personnel Exp-Other	71.97	2,800.00	(2,728.03)	2.57 %
Total Personnel Expense	14,922.72	35,300.00	(20,377.28)	42.27 %
Salaries				
440601 - Salaries - Administration	188,244.36	228,000.00	(39,755.64)	82.56 %
440602 - Salaries - Clerical	19,301.12	24,000.00	(4,698.88)	80.42 %
440603 - Employee Recognition Program	200.00	1,300.00	(1,100.00)	15.38 %
440604 - Salaries - I & E	69,692.06	82,500.00	(12,807.94)	84.48 %
440605 - Salaries - Op & Maint	140,289.01	178,000.00	(37,710.99)	78.81 %
440606 - NRCS Support	112,136.05	165,000.00	(52,863.95)	67.96 %
440607 - Salaries - Projects	85,217.25	107,000.00	(21,782.75)	79.64 %
440608 - Salaries - Water	280,591.59	357,000.00	(76,408.41)	78.60 %
440611 - Salaries - Rural Water	0.00	5,000.00	(5,000.00)	0.00 %
440616 - Lake Wanhoo Park Op.	57,884.02	82,000.00	(24,115.98)	70.59 %
Total Salaries	953,555.46	1,229,800.00	(276,244.54)	77.54 %
Total Personnel Expenses	1,432,929.10	1,897,800.00	(464,870.90)	75.50 %
Projects Expenses				
Inter-Governmental				
450103 - Emergency Repair	0.00	100,000.00	(100,000.00)	0.00 %
450110 - Platte Center Bank Stab. Phase LI	8,208.00	25,000.00	(16,792.00)	32.83 %
450114 - Trails	0.00	15,000.00	(15,000.00)	0.00 %
450115 - Dike & Drainage Assistance	31,791.90	65,000.00	(33,208.10)	48.91 %
450117 - Woodcliff Bank Stabilization	0.00	40,000.00	(40,000.00)	0.00 %
450119 - JWMAB Dodge Co	38,880.00	213,500.00	(174,620.00)	18.21 %
Total Inter-Governmental	78,879.90	458,500.00	(379,620.10)	17.20 %
Special Projects				
450305 - Special Projects-Other	0.00	31,500.00	(31,500.00)	0.00 %
450309 - SA No-Till Conf/Shell Creek	0.00	2,000.00	(2,000.00)	0.00 %
Total Special Projects	0.00	33,500.00	(33,500.00)	0.00 %
Wanhoo				
450505 - Prof Serv-Legal - Wanhoo	2,961.00	10,000.00	(7,039.00)	29.61 %
450506 - Lake Level Mgmt Plan	0.00	50,000.00	(50,000.00)	0.00 %
450509 - Wanhoo - Other	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanhoo	2,961.00	65,000.00	(62,039.00)	4.56 %
Other Projects				
450705 - Schuyler 205	0.00	13,000.00	(13,000.00)	0.00 %
450711 - Bailey Levee	0.00	31,000.00	(31,000.00)	0.00 %
Total Other Projects	0.00	44,000.00	(44,000.00)	0.00 %
Platte River Corridor Alliance				
411129 - USGS Monitoring at Leshara	6,562.00	6,562.00	0.00	100.00 %
Total Platte River Corridor Alliance	6,562.00	6,562.00	0.00	100.00 %
Total Projects Expenses	88,402.90	607,562.00	(519,159.10)	14.55 %
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	6,047.45	7,500.00	(1,452.55)	80.63 %
460102 - GWMP - Information & Education	0.00	2,000.00	(2,000.00)	0.00 %
460103 - GWMP - Nitrogen Classes	2,081.51	1,000.00	1,081.51	208.15 %
460104 - GWMP - Permits	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	8,333.38	10,000.00	(1,666.62)	83.33 %
460111 - Flow Meter Maintenance	12,980.00	12,500.00	480.00	103.84 %
Total Groundwater Management Plan	29,442.34	33,100.00	(3,657.66)	88.95 %
Groundwater Programs				
460201 - Decommissioned Wells	8,327.12	15,000.00	(6,672.88)	55.51 %
460203 - GW Levels	10.37	1,000.00	(989.63)	1.04 %
460204 - GW Quality Program	8,137.22	15,000.00	(6,862.78)	54.25 %
460205 - Mead - NOP	0.00	250.00	(250.00)	0.00 %
460206 - Monitoring Wells	5,929.58	25,000.00	(19,070.42)	23.72 %
460209 - Groundwater Programs Other	2,940.00	6,000.00	(3,060.00)	49.00 %
460210 - GW Projects Sinking Fund	0.00	100,000.00	(100,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	10,500.00	(10,500.00)	0.00 %
460213 - GW Memberships and Subscriptions	7,890.00	8,400.00	(510.00)	93.93 %
Total Groundwater Programs	33,234.29	181,150.00	(147,915.71)	18.35 %
Regulatory				
460301 - Chemigation	69.33	1,000.00	(930.67)	6.93 %
460302 - Irrigation Runoff	0.00	750.00	(750.00)	0.00 %

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

	Year To Date April 30, 2022 <small>Actual</small>	Year Ending June 30, 2022 <small>FY2022</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Regulatory	69.33	1,750.00	(1,680.67)	3.96 %
Surface Water Programs				
460403 - Stream Flow	17,340.00	17,700.00	(360.00)	97.97 %
Total Surface Water Programs	17,340.00	17,700.00	(360.00)	97.97 %
Special Projects				
460503 - Special Projects - Other	0.00	5,000.00	(5,000.00)	0.00 %
460504 - ENWRA	27,833.30	35,000.00	(7,166.70)	79.52 %
460520 - NET Grant	2,640.00	37,500.00	(34,860.00)	7.04 %
460521 - Lower Platte Consortium	0.00	3,000.00	(3,000.00)	0.00 %
Total Special Projects	30,473.30	80,500.00	(50,026.70)	37.86 %
Land Treatment				
450201 - Ne Buffer Strip	26,665.75	27,000.00	(334.25)	98.76 %
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	5,433.00	3,000.00	2,433.00	181.10 %
450803 - Shell Creek Watershed Plan 319	103,244.20	500,000.00	(396,755.80)	20.65 %
450807 - Wahoo Creek Phase II	251,415.07	300,000.00	(48,584.93)	83.81 %
450809 - Sand Creek Dams-Conservation	0.00	50,000.00	(50,000.00)	0.00 %
Total Land Treatment	386,758.02	930,000.00	(543,241.98)	41.59 %
Total Water Expenses	497,317.28	1,244,200.00	(746,882.72)	39.97 %
Total Expenses	2,456,242.58	4,541,288.00	(2,085,045.42)	54.09 %
Total Change in Net Position	2,958,890.77	3,230,944.68	(272,053.91)	91.58 %

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

	Year To Date 04/30/2022 <small>Actual</small>	Year Ending June 30, 2022 <small>FY2022</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	33,453.75	47,000.00	(13,546.25)	71.18 %
304261 - Other Revenue	23.21	14,000.00	(13,976.79)	0.17 %
Total Rural Water Income	33,476.96	61,000.00	(27,523.04)	54.88 %
Rural Water District Expenses				
570201 - Water Purchase	19,436.33	29,000.00	(9,563.67)	67.02 %
570204 - Testing	340.00	1,260.00	(920.00)	26.98 %
570206 - Repair	24.31	1,000.00	(975.69)	2.43 %
570207 - Other Expenses	71.80	700.00	(628.20)	10.26 %
570208 - Lpnrnd Adm. Fee	1,672.69	2,160.00	(487.31)	77.44 %
570210 - Health/Life/Vision/LTD - ER	1,916.04	3,000.00	(1,083.96)	63.87 %
570211 - Dental - ER	195.16	300.00	(104.84)	65.05 %
570212 - 414H ER Contributions	625.04	750.00	(124.96)	83.34 %
570215 - ER Social Security Tax	793.33	1,000.00	(206.67)	79.33 %
570216 - ER Medicare Tax	185.51	250.00	(64.49)	74.20 %
570217 - Salaries	7,278.14	10,000.00	(2,721.86)	72.78 %
570219 - Fees And Licenses	405.40	700.00	(294.60)	57.91 %
570220 - Rural Water One-Call	14.93	50.00	(35.07)	29.86 %
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	599.37	700.00	(100.63)	85.62 %
570224 - Rural Water Personnel Meeting	193.98	450.00	(256.02)	43.11 %
570230 - Rural Water Equipment Rental	0.00	1,000.00	(1,000.00)	0.00 %
570231 - Rural Water Equipment Upkeep	28.76	1,250.00	(1,221.24)	2.30 %
Total Rural Water District Expenses	33,780.79	53,920.00	(20,139.21)	62.65 %
Total Change in Net Position	(303.83)	7,080.00	(7,383.83)	(4.29) %

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

	Year To Date 04/30/2022 <small>Actual</small>	Year Ending June 30, 2022 <small>FY2022</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	43,527.45	50,724.00	(7,196.55)	85.81 %
304295 - Colon Sewer Fees	22,506.00	27,000.00	(4,494.00)	83.36 %
304261 - Other Revenue	2,183.43	2,000.00	183.43	109.17 %
Total Rural Water Income	68,216.88	79,724.00	(11,507.12)	85.57 %
Investment Income				
304350 - Colon RW Interest - NPAIT	1.46	0.00	1.46	0.00 %
Total Investment Income	1.46	0.00	1.46	0.00 %
Rural Water District Expenses				
570201 - Water Purchase	5,766.62	15,000.00	(9,233.38)	38.44 %
570204 - Testing	201.00	1,120.00	(919.00)	17.95 %
570206 - Repair	0.00	3,000.00	(3,000.00)	0.00 %
570207 - Other Expenses	123.07	1,000.00	(876.93)	12.31 %
570208 - Lpnrd Adm. Fee	2,176.38	2,500.00	(323.62)	87.06 %
570210 - Health/Life/Vision/LTD - ER	2,874.14	4,500.00	(1,625.86)	63.87 %
570211 - Dental - ER	292.78	450.00	(157.22)	65.06 %
570212 - 414H ER Contributions	937.63	1,200.00	(262.37)	78.14 %
570215 - ER Social Security Tax	1,128.65	1,400.00	(271.35)	80.62 %
570216 - ER Medicare Tax	263.98	350.00	(86.02)	75.42 %
570217 - Salaries	11,906.47	17,000.00	(5,093.53)	70.04 %
570219 - Fees And Licenses	608.20	900.00	(291.80)	67.58 %
570220 - Rural Water One-Call	28.37	75.00	(46.63)	37.83 %
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	456.26	700.00	(243.74)	65.18 %
570224 - Rural Water Personnel Meeting	290.97	450.00	(159.03)	64.66 %
570230 - Rural Water Equipment Rental	0.00	1,500.00	(1,500.00)	0.00 %
570231 - Rural Water Equipment Upkeep	43.11	1,250.00	(1,206.89)	3.45 %
570308 - Colon Meter House Expense	920.11	1,200.00	(279.89)	76.68 %
570309 - Colon Sewer Collections	22,506.00	27,000.00	(4,494.00)	83.36 %
570330 - Colon RW Bad Debt Expense	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	50,523.74	81,945.00	(31,421.26)	61.66 %
Total Change in Net Position	17,694.60	(2,221.00)	19,915.60	(796.70) %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>4/30/2022</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2022</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
Capital Improvements - Real Property				
Wahoo Creek Design - RCPP (Olsson)	0.00	100,000.00	(100,000.00)	0.00%
Wahoo Creek Planing - FYRA - Watershed Plan	37,442.46	39,358.00	(1,915.54)	95.13%
Wahoo Creek 7 add't Dams	275,376.71	600,000.00	(324,623.29)	45.90%
Cottonwood Creek 21 Spillway	0.00	0.00	0.00	0.00%
Wanahoo Spilling Basin	749,672.94	1,700,000.00	(950,327.06)	44.10%
Wanahoo Fish Cleaning Station	0.00	65,000.00	(65,000.00)	0.00%
Wanahoo General Store	0.00	75,000.00	(75,000.00)	0.00%
Large Structure O&M Sinking Fund	0.00	100,000.00	(100,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
Office Remodel/New Office Drawings	0.00	40,000.00	(40,000.00)	0.00%
Other Capital Improvements - Real Property	849.99	0.00	849.99	0.00%
Total Capital Improvements - Real Property	<u>1,063,342.10</u>	<u>3,119,358.00</u>	<u>(2,056,015.90)</u>	<u>34.09%</u>
Capital Outlay				
Machinery & Equipment (Tractor/Bobcat/Wanahoo Tractor/Wanahoo UT	0.00	269,000.00	(269,000.00)	0.00%
Auto and Trucks (Water Pickup-Colorado)	28,820.20	28,500.00	320.20	101.12%
Computer Equipment	0.00	0.00	0.00	0.00%
Hydro Interpretation w/PMRNRD	0.00	30,000.00	(30,000.00)	0.00%
Phoenix Data Base	9,387.50	15,000.00	(5,612.50)	62.58%
Monitoring Wells - 4 Addt'l	0.00	75,000.00	(75,000.00)	0.00%
Total Capital Outlay	<u>38,207.70</u>	<u>417,500.00</u>	<u>(379,292.30)</u>	<u>9.15%</u>
Debt Service Payments				
Colon RW Note	3,355.00	3,355.00	0.00	100.00%
Total Debt Service Payments	<u>3,355.00</u>	<u>3,355.00</u>	<u>0.00</u>	<u>100.00%</u>
 Grand Total All Expenses w/o Depreciation	 <u><u>3,645,451.91</u></u>	 <u><u>7,939,611.00</u></u>	 <u><u>(4,294,159.09)</u></u>	 <u><u>45.91%</u></u>

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 4/23/22 to 4/29/22

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	4/23								
Sun	4/24								
Mon	4/25				8.00	Out Uncle's funeral			
Tues	4/26	7:30 am 5:00 pm	12:00 pm 6:00 pm	5.50		Time sheets, mail, meet with JEO Czechland property, catch-up e-mails, phone calls			
Wed	4/27	7:30 am 1:30 pm 5:45 pm	12:30 pm 3:45 pm 8:45 pm	10.25		Wanahoo envelopes, Wahoo Creek, Committee prep			
Thurs	4/28	7:15 am	12:30 pm	5.25	3.00	Projects, Operations, Exec. Committees, committee follow-up, 3 A.L.			
Fri	4/29				8.00	Arbor Day			
Week #1 Totals				21	19		0	\$0.00	\$0.00

Supervisor _____ Manager  Assistant Manager _____ Treasurer _____

Date _____ Date 5/9/22 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

 _____ 5/9/22 _____
Signature of person filing form Date

Expenses

Mileage x.58.5	\$ 0.000
Meals	\$0.00
Other Exp.	\$0.00
Total	\$ 0.00

Week #2

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 4/30/22 to 5/6/22

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	4/30								
Sun	5/1								
Mon	5/2	7:15 am 1:30 pm 4:25 pm	12:45 pm 3:45 pm 5:25 pm	8.75		Leadership team meeting, committee follow-up, Union Bank credit line,			
Tues	5/3	10:00 am 4:45 pm	11:30 am 5:45 pm	2.50	2.50	2.5 S.L. out after booster shot monthly bills, mail, District management			
Wed	5/4	7:30 am 12:30 pm	12:00 pm 3:45 pm	7.75		Conservation Sensation, bills,			
Thurs	5/5	7:30 am	12:15 pm	4.75	6.00	Board meeting prep, Wanahoo planning, Personnel, 6 A.L.			
Fri	5/6	7:30 am 2:00 pm	1:30 pm 3:45 pm	7.75		District management, Wanahoo envelopes/deposits, Wahoo Creek,			
Week #2 Totals				31.5	8.5		0	\$0.00	\$0.00
Totals Week #1				21	19		0	\$0.00	\$0.00
Two Week Totals				52.5	27.5		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	237.75	8.00	9.00	236.75
Sick Leave	747.25	4.00	2.50	748.75

RESET FORM

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

#	Program Areas	Hours
11	Administration	21.00
14	District Management	27.50
15	Personnel	4.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
	A.L.	9.00
	S.L.	2.50
	Holiday	8.00
	Other	8.00

Total: 80

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 5/7/22 to 5/13/22

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	5/7								
Sun	5/8								
Mon	5/9	7:30 am 1:30 pm 5:45 pm	12:45 pm 3:45 pm 8:45 pm	10.50		Wanahoo drive-through, Envelopes, Leadership team, Personnel, Board meeting prep, board meeting			
Tues	5/10				3.50	Out			
Wed	5/11	7:30 am 1:30 pm	12:45 pm 4:45 pm	8.50		Board meeting follow-up, Bills, Time sheets,			
Thurs	5/12	7:30 am 1:30 pm	12:45 pm 5:00 pm	8.75		District management, Wahoo Creek Watershed,			
Fri	5/13	7:30 am 1:30 pm	12:30 pm 5:15 pm	8.75		Wanahoo receipts and envelopes, Wahoo Creek, Personnel, District management			
Week #1 Totals				36.5	3.5		0	\$0.00	\$0.00

Supervisor _____ Manager  Assistant Manager _____ Treasurer _____

Date _____ Date 5/24/22 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


Signature of person filing form

5/23/22
Date

Expenses

Mileage x.58.5	\$ 0.000
Meals	\$0.00
Other Exp.	\$0.00
Total	\$ 0.00

Week #2

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 5/14/22 to 5/20/22

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	5/14								
Sun	5/15								
Mon	5/16	7:30 am 1:30 pm	1:00 pm 4:45 pm	8.75		Personnel, budget forecasting, Wanahoo planning, District mgt.			
Tues	5/17	7:30 am 1:30 pm 4:15 pm	1:00 pm 3:45 pm 5:45 pm	9.25		District mgt, evaluation prep, develop new evaluation forms, Wahoo Creek			
Wed	5/18	7:30 am	10:15 am	2.75	6.25	6.25 A.L. budget, annual review prep,			
Thurs	5/19	7:30 am 3:00 pm	10:30 am 4:30 pm	4.50		District mgt, Wanahoo signage, mail, e-mails			
Fri	5/20	7:30 am 1:00 pm	12:30 pm 4:30 pm	8.50		Education building, District administration Wahoo Creek - DNR info			
Week #2 Totals				33.75	6.25		0	\$0.00	\$0.00
Totals Week #1				36.5	3.5		0	\$0.00	\$0.00
Two Week Totals				70.25	9.75		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	236.75	8.00	9.75	235.00
Sick Leave	748.75	4.00	0.00	752.75

RESET FORM

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

#	Program Areas	Hours
11	Administration	28.00
14	District Management	33.75
15	Personnel	8.50
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
A.L.		9.75
S.L.		
Holiday		
Other		

Total: 80

Lower Platte North Natural Resources District
 Accounts Receivable Aging Summary as of 4/30/22

Accounts Receivable acct 105000

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	4796.49	0.00	0.00	0.00	4,796.49
Colon RW Customers	Multiple	8263.05	0.00	0.00	0.00	8,263.05
Bizlist	Fraudulant Charges Receivable	245.95	0.00	0.00	0.00	245.95
Department of Natural Resources	FYRA - Wahoo Creek WS Plan/EA & WSF	0.00	3,870.00	0.00	3,168.00	7,038.00
	Olsson - Water Sustainability Fund	918.74	0.00	0.00	0.00	918.74
FEMA	FYRA - Lake Wanhoo Spilling Basin	2,126.25	28,493.41	0.00	156,593.36	187,213.02
	Valley Corp - Spilling Basin Rehab	508,963.67	0.00	0.00	611,767.29	1,120,730.96
	Rezac Seed - Spilling Basin Rehab	225.09	0.00	0.00	0.00	225.09
JWMAB Dodge County	Platte River Cameras	24,180.00	0.00	0.00	0.00	24,180.00
NDEE	Bill Bos Payroll	2,777.38	1,873.11	2,454.42	0.00	7,104.91
	JEO - Wahoo Creek WQMP Update/Shell Creek Watershep Plan Update	0.00	1,142.00	0.00	14,175.50	15,317.50
	Shell Creek 319 - UNL BOSR/River Road Inc	0.00	10,470.24	0.00	3,001.85	13,472.09
	Shell Creek 319 - Geilenkirchen/Vermeline/C Sousek/D Sousek/Peterson/Theilen/Sw	0.00	0.00	0.00	11,015.38	11,015.38
	Shell Creek 319 - Etling/Hannah	0.00	0.00	0.00	0.00	0.00
	Wahoo Creek 319 - Sabatka/Sousek	0.00	5,499.00	4,881.00	0.00	10,380.00
	Wild NE - Standing C Excavating	0.00	0.00	0.00	0.00	0.00
	Forestry Suppliers/Vernier Software - Shell Creek 319	1,276.25	0.00	0.00	0.00	1,276.25
NET	NE Public Health Enviro Lab	0.00	0.00	0.00	718.00	718.00
	Shell Creek - Runge	0.00	0.00	0.00	0.00	0.00
NRCS	North Star Fire Team - Wanhoo Park Operation	0.00	0.00	0.00	0.00	0.00
NRCS WFPO	Olsson Assoc - Wahoo Creek WS & Dam Sites Phase II	32,614.25	75,985.19	89,978.40	63,244.43	261,822.27
NRD Employees	NARD - 50th Anniv Apparel Reim (Schomer-115.39/Elliott-110.75/Hilger-40.35)	0.00	266.45	0.00	0.00	266.45
NRDF	Cornhusker State Ind/Steel Bldg Sales/Steel Bldg Sales/McAtee Cons/Robert Hedges	0.00	0.00	0.00	84,175.37	84,175.37
	Menards/Simons Home Store/Simons Home Store/Wahoo Metal/Hancock Construct	0.00	0.00	0.00	30,601.87	30,601.87
	Robert Hedges/Hancock Const/McConnell Thermal/Simons Home Store/Pork Chop I	0.00	0.00	0.00	17,995.26	17,995.26
	Douglas Hedges/Subbert Well/Diode/Hancock Cons/Steel Bldg Sales/Lierman Excav	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 Smith & Ass	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 Electrical/UBT	0.00	0.00	0.00	9,026.22	9,026.22
	Solar Heat & Electric	0.00	0.00	0.00	3,130.80	3,130.80
	Royce Stuchik - Sprinkler System	0.00	0.00	0.00	1,620.00	1,620.00
	Cornhusker State Ind/Diode Tech	0.00	0.00	0.00	1,416.04	1,416.04
Wahoo Development	H&H Trucking	0.00	0.00	0.00	3,000.00	3,000.00
		586,387.12	127,599.40	97,313.82	1,089,676.58	1,900,976.92

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/Wanhoo)	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 - Wanhoo 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)		
		Totals	0.00	0.00	0.00	114,892.33	114,892.33

OFFICE OF THE DODGE COUNTY TREASURER

PO BOX 999, FREMONT NE 68026-0999
PHONE 402/727-2750 FAX 402/727-2753

GAIL J BARGSTADT
COUNTY TREASURER

JUDITH J MAIN
DEPUTY COUNTY TREASURER

May 20, 2022



Side note: We have checked your current May disbursement amount and have found that it more than covers the amount that will be withheld for this correction.

OFFICE OF THE DODGE COUNTY TREASURER

PO BOX 999, FREMONT NE 68026-0999

PHONE 402/727-2750

FAX 402/727-2753

GAIL J BARGSTADT
COUNTY TREASURER

JUDITH J MAIN
DEPUTY COUNTY TREASURER

May 20, 2022

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

RE: Oldcastle Central Tax Roll Corrections #5443 & 5444 (2020 & 2021 Tax Years)

This letter is to advise you of a recent tax roll correction that affects tax dollars disbursed to you.

At the May 18, 2022, meeting of the Dodge County Board of Equalization, two Tax Roll Corrections were approved for Oldcastle Central. In 2020 and 2021 personal property was filed twice on the same property (once by the previous owner and again by the new owner), resulting in the previous owner paying taxes when they should not have. 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 overpaid taxes back to the property owner.

When a 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 Nebraska State Statute 77-1736.06 (a copy is enclosed) I, as the County Treasurer, must notify any Political Subdivision within the tax district in which the property is located if the amount of refund is over \$200.00. ***PLEASE NOTE:*** Legislation was passed in 2021 removing the "hardship" option for entities owing a refund over \$200.00, effective January 1, 2022. This means that funds owed to the property owner will now be withheld from your next disbursement. If there are not enough funds to cover the refund, you will be notified of the balance owed and will have 30 days from the date of that notice to repay those funds before interest (9%) will start accruing. According to the Statute, if interest is charged, it begins 30 days after the date the correction was certified (or the date the County Board approved it).

I am enclosing several pages of documentation to assist you in understanding how I arrived at the amount of the refund. You originally received the tax distribution based on the assessed amount billed and paid by the property owner. I have included a copy of the Tax Roll Corrections, and a copy of their Tax Statements showing what was originally billed. There are also spreadsheets showing a breakdown of tax amounts previously distributed to each subdivision. You will have Original and Corrected Tax Levy sheets, and a spreadsheet with your information only.

The total amount to be withheld (for both years) from the next disbursement to **LOWER PLATTE NORTH NRD** is **\$1,033.63**. Once that is done, if your disbursement did not cover the amount due, you will be notified. Your next disbursement report (in June) will reflect the deduction.

I hope this letter is a fair explanation 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

Enc

Tax List Corrections,

Dodge County, Nebraska

DATE 5-10-2022 No. 5443

NAME Oldcastle Central / was Ash Grove #405 ADDRESS 315 Phillips Rd, Ash Grove, AR 72117

Year Corrected 2020 School Dist. No. — Tax Dist. No. 236 Tax Book No. — Page No. —

Description of Property Personal Property - (2 returns submitted) ID No. 000035210

	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	000035210	1566,432	1.711584	26,810.80	236						26,810.80
CORRECTED TAX	000035210	-0-	1.711584	-0-	236						< 0 >
ADDED TAX											
DEDUCTED TAX	000035210	-0-	1.711584	26,810.80	236						< 26,810.80 >

Reason for correction 2 Filings were done on this personal property in old name and in new name. Remove value for old account ownership account for year 2020.

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 18th day of May, 2022.
[Signature]
 CHAIRMAN

[Signature: Debbie Churchill]
 COUNTY ASSESSOR-COUNTY CLERK

By _____
 DEPUTY

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

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COPY

Property Description

DODGE COUNTY

3300 N BROAD ST

TAX YEAR	2020
STATEMENT	630
TAX TYPE	Personal Property
SCHEDULE	0000035210

OLDCASTLE CENTRAL- ASH GROVE 405
 2561 S W GRAPEVINE PKWY STE 200
 GRAPEVINE, TX 76051-0000

Date Taxes Are Due	12/31/2020
1st Half Delinquent	05/01/2021
2nd Half Delinquent	09/01/2021
Net Amount Due	26,810.80
1st Half Payment	13,405.40
2nd Half Payment	13,405.40
Total Value	1,566,432
Begin Farmer Value	0
Tax Relief Value	0
Taxable Value	1,566,432
Total Tax	26,810.80
State Tax Credit	0.00
Penalty	0.00
NET AMOUNT DUE	26,810.80

Description	Tax Rate	Prior Tax	Current Tax
COUNTY GEN	0.22910100		3,588.71
PLATTE GEN	0.04554700		713.46
FIRE DIST 8 GEN-F	0.04997700		782.86
ESU #2 GEN	0.01500000		234.96
AG SOCIETY	0.00238700		37.39
METRO TECH GEN	0.09500000		1,488.11
27-0001 FREMONT 1	1.07296200		16,807.22
F-1 BOND K-8 2000	0.11986900		1,877.67
F-1 BONDS 9-12 20	0.00339600		53.20
F-1 BLD AMER BOND	0.02956900		463.18
F-1 BLD AMER BOND	0.01494600		234.12
NRD PLATTE GEN	0.03383000		529.92
Totals	1.71158400		26,810.80



Schedule 0000035210
 District ID 236
 District Name 236-PLATTE 1-8-P

MESSAGES

\$10,000 personal property valuation exemption eliminated by LB1107

COPY

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

2020 Personal Property Statement



OLDCASTLE CENTRAL- ASH GROVE 405
 2561 S W GRAPEVINE PKWY STE 200
 GRAPEVINE, TX 76051-0000

Statement 630
 District ID 236
 Schedule 0000035210

Delinquent on 05/01/2021	
Total Due	26,810.80
1st Half	13,405.40
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



2020 Personal Property Statement



OLDCASTLE CENTRAL- ASH GROVE 405
 2561 S W GRAPEVINE PKWY STE 200
 GRAPEVINE, TX 76051-0000

Statement 630
 District ID 236
 Schedule 0000035210

Delinquent on 09/01/2021	
Total Due	26,810.80
2nd Half	13,405.40
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

OLDCASTLE CENTRAL - Original Levy
After Tax Credit

Taxes - Real \$26,810.80
Total Collected \$26,810.80

Parcel # 000035210
Tax List Corr #5443

Roll year 2020
Tax District

236

PERSONAL PROPERTY

Payment \$26,810.80

fund	Descrip	excess	base	total		
10	County		0.2291010	0.2291010	13.38532026%	\$3,588.71
200	Platte Township		0.0455470	0.0455470	2.66110223%	\$713.46
380	Fire Dist 8-Fremont		0.0499770	0.0499770	2.91992680%	\$782.86
400	ESU # 2		0.0150000	0.0150000	0.87638118%	\$234.96
440	Ag Society		0.0023870	0.0023870	0.13946146%	\$37.39
500	Metro College		0.0950000	0.0950000	5.55041412%	\$1,488.11
510	27-0001 Fremont 1 Qcap		1.0729620	1.0729620	62.68824668%	\$16,807.22
511	F-1 K-8 Bond 2000		0.1198690	0.1198690	7.00339568%	\$1,877.67
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.19841270%	\$53.20
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.72758100%	\$463.18
514	F-1 Bld Am Bond 2-Elem Reno		0.0149460	0.0149460	0.87322620%	\$234.12
990	NRD Platte		0.0338300	0.0338300	1.97653168%	\$529.92
consolidated tax levy			1.71158400	1.7115840	100.00%	\$26,810.80

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	0.17742700	0.22910100	0.77444882	\$3,588.71	\$2,779.27	\$0.00	0% \$2,779.27
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	1st RESP COMM BOND 901	0.02445700		0.10675204		\$383.10	\$0.00	0% \$383.10
10	CAPITAL IMPR 950	0.02097000		0.091531683		\$328.48	\$0.00	0% \$328.48
10	INDIGENT 1500	0.00399200		0.017424629		\$62.53	\$0.00	0% \$62.53
10	INSTITUTIONS 1700	0.00019800		0.000864248		\$3.10	\$0.00	0% \$3.10
10	VETERANS AID 1900	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	COUNTY BLDG FUND 4001	0.00000000		0.00000000		\$0.00	\$0.00	0% \$0.00
10	MUSEUM/HIST SOC 9300	0.00205700		0.008978573		\$32.22	\$0.00	0% \$32.22
200	PLATTE TWNHP 8806	0.04554700	0.04554700	1	\$713.46	\$713.46	\$14.27	2% \$699.19
380	FIRE DIST 8 GEN 7708	0.02477600	0.04997700	0.495748044	\$782.86	\$388.10	\$7.76	2% \$380.34
380	FIRE DIST 8 BOND 7858	0.02520100		0.504251956		\$394.76	\$7.90	2% \$386.86
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$234.96	\$234.96	\$2.35	1% \$232.62
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	\$37.39	\$37.39	\$0.75	2% \$36.64
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$1,488.11	\$1,174.82	\$11.75	1% \$1,163.08
500	METRO COL SKG 7110	0.02000000		0.210526316		\$313.29	\$3.13	1% \$310.15
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1% \$0.00
510	27-0001 FREMONT 6101	1.04772200	1.07296200	0.976476334	\$16,807.22	\$16,411.85	\$164.12	1% \$16,247.73
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	0.02524000		0.023523666		\$395.37	\$3.95	1% \$391.41
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	0.11986900	0.11986900	1	\$1,877.67	\$1,877.67	\$18.78	1% \$1,858.89
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$53.20	\$53.20	\$0.53	1% \$52.66
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$463.18	\$463.18	\$4.63	1% \$458.55
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$234.12	\$234.12	\$2.34	1% \$231.78
990	NRD PLATTE 7320	0.03383000	0.03383000	1	\$529.92	\$529.92	\$5.30	1% \$524.62
Balances to consolidated levy		1.71158400	1.71158400		\$26,810.80	\$26,810.80	\$247.56	\$26,563.24
			0.00000000		\$0.00	\$0.00		\$0.00

will be added back to fund 100

CORRECTED LEVY

OLDCASTLE CENTRAL - Corrected Levy
After Tax Credit

Taxes - Real **\$0.00**
Total Collected \$0.00

Parcel # 000035210
Tax List Corr #5443

Roll year 2020

Tax District 236 PERSONAL PROPERTY

Payment \$0.00

fund	Descrip	excess	base	total		
10	County		0.2291010	0.2291010	13.38532026%	\$0.00
200	Platte Township		0.0455470	0.0455470	2.66110223%	\$0.00
380	Fire Dist 8-Fremont		0.0499770	0.0499770	2.91992680%	\$0.00
400	ESU # 2		0.0150000	0.0150000	0.87638118%	\$0.00
440	Ag Society		0.0023870	0.0023870	0.13946146%	\$0.00
500	Metro College		0.0950000	0.0950000	5.55041412%	\$0.00
510	27-0001 Fremont 1 Qcap		1.0729620	1.0729620	62.68824668%	\$0.00
511	F-1 K-8 Bond 2000		0.1198690	0.1198690	7.00339568%	\$0.00
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.19841270%	\$0.00
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.72758100%	\$0.00
514	F-1 Bld Am Bond 2-Elern Reno		0.0149460	0.0149460	0.87322620%	\$0.00
990	NRD Platte		0.0338300	0.0338300	1.97653168%	\$0.00

consolidated tax levy 1.71158400 1.7115840 100.00% \$0.00

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	0.17742700	0.22910100	0.77444882	\$0.00	\$0.00	0%	\$0.00
10	ROAD/BRIDGE 300	0.00000000		0	\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02445700		0.10675204	\$0.00	\$0.00	0%	\$0.00
10	CAPITAL IMPR 950	0.02097000		0.091531683	\$0.00	\$0.00	0%	\$0.00
10	INDIGENT 1500	0.00399200		0.017424629	\$0.00	\$0.00	0%	\$0.00
10	INSTITUTIONS 1700	0.00019800		0.000864248	\$0.00	\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		0	\$0.00	\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00000000		0.00000000	\$0.00	\$0.00	0%	\$0.00
10	MUSEUM/HIST SOC 9300	0.00205700		0.008978573	\$0.00	\$0.00	0%	\$0.00
200	PLATTE TWNShP 8806	0.04554700	0.04554700	1	\$0.00	\$0.00	2%	\$0.00
380	FIRE DIST 8 GEN 7708	0.02477600	0.04997700	0.495748044	\$0.00	\$0.00	2%	\$0.00
380	FIRE DIST 8 BOND 7858	0.02520100		0.504251956	\$0.00	\$0.00	2%	\$0.00
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$0.00	\$0.00	1%	\$0.00
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	\$0.00	\$0.00	2%	\$0.00
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$0.00	\$0.00	1%	\$0.00
500	METRO COL SKG 7110	0.02000000		0.210526316	\$0.00	\$0.00	1%	\$0.00
500	METRO HAZ/HAND 7120	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.04772200	1.07296200	0.976476334	\$0.00	\$0.00	1%	\$0.00
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	0.02524000		0.023523666	\$0.00	\$0.00	1%	\$0.00
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	0.11986900	0.11986900	1	\$0.00	\$0.00	1%	\$0.00
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$0.00	\$0.00	1%	\$0.00
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$0.00	\$0.00	1%	\$0.00
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$0.00	\$0.00	1%	\$0.00
990	NRD PLATTE 7320	0.03383000	0.03383000	1	\$0.00	\$0.00	1%	\$0.00

Balances to consolidated levy 1.71158400 1.71158400 \$0.00 \$0.00 \$0.00 \$0.00
 will be added back to fund 100
 0.00000000 \$0.00 \$0.00 \$0.00

NRD PLATTE

NRD PLATTE

2020 Tax Correction for
OLDCASTLE CENTRAL
Parcel # 000035210

	7320 General	Total
Tax List Corr #5443		
Original Tax Allocated (less the tax commission)	524.62	524.62
Corrected Tax Allocated (less the tax commission)	-	-
Original Tax Credit Allocated (less the tax commission)	-	-
Corrected Tax Credit Allocated (less the tax commission)	-	-
	<hr/>	<hr/>
Amount to be returned for refund	<u>524.62</u>	<u>524.62</u>

Tax List Corrections,

Dodge County, Nebraska

DATE 5-10-2022 No. 5444

NAME Oldcastle Central - Ash Grove #405 ADDRESS 315 Phillips Rd, North Little Rock, AR

Year Corrected 2021 School Dist. No. - Tax Dist. No. 236 Tax Book No. 72117 Page No. 72117

Description of Property 2 Filings of Personal Property ID No 000035210

	STATEMENT OR SCHEDULE NO.	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	SCHOOL OR TAX DIST. NO.	HOMESTEAD VALUE	25% PENALTY TAX	1ST. HALF	2ND HALF	TOTAL TAX
ORIGINAL TAX	000035210	229,648	1.692408	20,810.68	236		5,202.68			26,013.36
CORRECTED TAX	000035210	-0-	1.692408	20,810.68	236		5,202.68			26,013.36
ADDED TAX										
DEDUCTED TAX	000035210	-0-	1.692408	20,810.68	236		5,202.68			-26,013.36

Reason for correction Filed twice on account that should have been removed/inactivated
old owners still filed on this account as well. (A 25% penalty was applied for late filing)

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 18th day of May, 2022.

 CHAIRMAN


 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

3300 N BROAD ST

OLDCASTLE CENTRAL- ASH GROVE 405
 2561 S W GRAPEVINE PKWY STE200
 GRAPEVINE, TX 76051-0000

DODGE COUNTY

TAX YEAR	2021
STATEMENT	547
TAX TYPE	Personal Property
SCHEDULE	0000035210

Date Taxes Are Due	12/31/2021
1st Half Delinquent	05/01/2022
2nd Half Delinquent	09/01/2022
Net Amount Due	26,013.36
1st Half Payment	13,006.68
2nd Half Payment	13,006.68
Total Value	1,229,648
Begin Farmer Value	0
Tax Relief Value	0
Taxable Value	1,229,648
Total Tax	20,810.68
State Tax Credit	0.00
Penalty	5,202.68
NET AMOUNT DUE	26,013.36

Description	Tax Rate	Prior Tax	Current Tax
COUNTY GEN	0.22973000		2,824.87
PLATTE GEN	0.04008300		492.88
FIRE DIST 8 GEN-F	0.05359700		659.06
ESU #2 GEN	0.01500000		184.45
AG SOCIETY	0.00238700		29.35
METRO TECH GEN	0.09500000		1,168.17
27-0001 FREMONT 1	1.06527400		13,099.13
F-1 BOND K-8 2000	0.10997600		1,352.32
F-1 BONDS 9-12 20	0.00339600		41.76
F-1 BLD AMER BOND	0.02956900		363.59
F-1 BLD AMER BOND	0.01494600		183.78
NRD PLATTE GEN	0.03345000		411.32
Penalty			5,202.68
Totals	1.69240800		26,013.36



Schedule 0000035210
 District ID 236
 District Name 236-PLATTE 1-8-P

MESSAGES

COPY

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

2021 Personal Property Statement



OLDCASTLE CENTRAL- ASH GROVE 405
 2561 S W GRAPEVINE PKWY STE200
 GRAPEVINE, TX 76051-0000

Statement 547
 District ID 236
 Schedule 0000035210

Delinquent on 05/01/2022	
Total Due	26,013.36
1st Half	13,006.68
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



2021 Personal Property Statement



OLDCASTLE CENTRAL- ASH GROVE 405
 2561 S W GRAPEVINE PKWY STE200
 GRAPEVINE, TX 76051-0000

Statement 547
 District ID 236
 Schedule 0000035210

Delinquent on 09/01/2022	
Total Due	26,013.36
2nd Half	13,006.68
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

OLDCASTLE CENTRAL - Original Levy
After Tax Credit

Taxes - Real \$26,013.36
*amt includes penalty
Total Collected \$26,013.36

Parcel # 000035210
Tax List Corr # 5444

Roll year 2021

Tax District 236

PERSONAL PROPERTY

Payment \$26,013.36

fund	Descrtp	excess	base	total		
10	County		0.2297300	0.2297300	13.57414997%	\$3,531.09
200	Platte Township		0.0400830	0.0400830	2.36840053%	\$616.10
380	Fire Dist 8-Fremont		0.0535970	0.0535970	3.16690774%	\$823.82
400	ESU # 2		0.0150000	0.0150000	0.88631110%	\$230.56
440	Ag Society		0.0023870	0.0023870	0.14104164%	\$36.69
500	Metro College		0.0950000	0.0950000	5.61330365%	\$1,460.21
510	27-0001 Fremont 1 Qcap		1.0652740	1.0652740	62.94427821%	\$16,373.92
511	F-1 K-8 Bond 2000		0.1099760	0.1099760	6.49819665%	\$1,690.40
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.20066083%	\$52.20
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.74715553%	\$454.49
514	F-1 Bld Am Bond 2-Elem Reno		0.0149460	0.0149460	0.88312038%	\$229.73
990	NRD Platte		0.0334500	0.0334500	1.97647376%	\$514.15
consolidated tax levy			1.69240800	1.6924080	100.00%	\$26,013.36

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	0.17771500	0.22973000	0.77358203	\$3,531.09	\$2,731.59	\$0.00	0% \$2,731.59
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	1st RESP COMM BOND 901	0.02360800		0.10276411		\$362.87	\$0.00	0% \$362.87
10	CAPITAL IMPR 950	0.02102700		0.091529186		\$323.20	\$0.00	0% \$323.20
10	INDIGENT 1500	0.00339600		0.014782571		\$52.20	\$0.00	0% \$52.20
10	INSTITUTIONS 1700	0.00191600		0.008340225		\$29.45	\$0.00	0% \$29.45
10	VETERANS AID 1900	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	COUNTY BLDG FUND 4001	0.00000000		0.00000000		\$0.00	\$0.00	0% \$0.00
10	MUSEUM/HIST SOC 9300	0.00206800		0.009001872		\$31.79	\$0.00	0% \$31.79
200	PLATTE TWNHSP 8806	0.04008300	0.04008300	1	\$616.10	\$616.10	\$12.32	2% \$603.78
380	FIRE DIST 8 GEN 7708	0.02725200	0.05359700	0.508461294	\$823.82	\$418.88	\$8.38	2% \$410.50
380	FIRE DIST 8 BOND 7858	0.02634500		0.491538706		\$404.94	\$8.10	2% \$396.84
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$230.56	\$230.56	\$2.31	1% \$228.25
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	\$36.69	\$36.69	\$0.73	2% \$35.96
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$1,460.21	\$1,152.80	\$11.53	1% \$1,141.27
500	METRO COL SKG 7110	0.02000000		0.210526316		\$307.41	\$3.07	1% \$304.34
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1% \$0.00
510	27-0001 FREMONT 6101	1.04772200	1.06527400	0.983523488	\$16,373.92	\$16,104.14	\$161.04	1% \$15,943.10
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	0.01755200		0.016476512		\$269.79	\$2.70	1% \$267.09
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	0.10997600	0.10997600	1	\$1,690.40	\$1,690.40	\$16.90	1% \$1,673.50
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$52.20	\$52.20	\$0.52	1% \$51.68
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$454.49	\$454.49	\$4.54	1% \$449.95
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$229.73	\$229.73	\$2.30	1% \$227.43
990	NRD PLATTE 7320	0.03345000	0.03345000	1	\$514.15	\$514.15	\$5.14	1% \$509.01
Balances to consolidated levy		1.69240800	1.69240800		\$26,013.36	\$26,013.36	\$239.59	\$25,773.77
		0.00000000			\$0.00	\$0.00		\$0.00

will be added back to fund 100

CORRECTED LEVY

OLDCASTLE CENTRAL - Corrected Levy
After Tax Credit

Taxes - Real \$0.00
Total Collected \$0.00

Parcel # 000035210
Tax List Corr # 5444

Roll year 2021

Tax District 236 PERSONAL PROPERTY

Payment \$0.00

fund	Descrip	excess	base	total		
10	County		0.2297300	0.2297300	13.57414997%	\$0.00
200	Platte Township		0.0400830	0.0400830	2.36840053%	\$0.00
380	Fire Dist 8-Fremont		0.0535970	0.0535970	3.16690774%	\$0.00
400	ESU # 2		0.0150000	0.0150000	0.88631110%	\$0.00
440	Ag Society		0.0023870	0.0023870	0.14104164%	\$0.00
500	Metro College		0.0950000	0.0950000	5.61330365%	\$0.00
510	27-0001 Fremont 1 Qcap		1.0652740	1.0652740	62.94427821%	\$0.00
511	F-1 K-8 Bond 2000		0.1099760	0.1099760	6.49819665%	\$0.00
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.20066083%	\$0.00
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.74715553%	\$0.00
514	F-1 Bld Am Bond 2-Elem Reno		0.0149460	0.0149460	0.88312038%	\$0.00
990	NRD Platte		0.0334500	0.0334500	1.97647376%	\$0.00

consolidated tax levy 1.69240800 1.6924080 100.00% \$0.00

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	0.17771500	0.22973000	0.77358203	\$0.00	\$0.00	0%	\$0.00
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02360800		0.10276411	\$0.00	\$0.00	0%	\$0.00
10	CAPITAL IMPR 950	0.02102700		0.091529186	\$0.00	\$0.00	0%	\$0.00
10	INDIGENT 1500	0.00339600		0.014782571	\$0.00	\$0.00	0%	\$0.00
10	INSTITUTIONS 1700	0.00191600		0.008340225	\$0.00	\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		0	\$0.00	\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00000000		0.00000000	\$0.00	\$0.00	0%	\$0.00
10	MUSEUM/HIST SOC 9300	0.00206800		0.009001872	\$0.00	\$0.00	0%	\$0.00
200	PLATTE TWNSHP 8806	0.04008300	0.04008300	1	\$0.00	\$0.00	2%	\$0.00
380	FIRE DIST 8 GEN 7708	0.02725200	0.05359700	0.508461294	\$0.00	\$0.00	2%	\$0.00
380	FIRE DIST 8 BOND 7858	0.02634500		0.491538706	\$0.00	\$0.00	2%	\$0.00
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$0.00	\$0.00	1%	\$0.00
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	\$0.00	\$0.00	2%	\$0.00
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$0.00	\$0.00	1%	\$0.00
500	METRO COL SKG 7110	0.02000000		0.210526316	\$0.00	\$0.00	1%	\$0.00
500	METRO HAZ/HAND 7120	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.04772200	1.06527400	0.983523488	\$0.00	\$0.00	1%	\$0.00
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	0.01755200		0.016476512	\$0.00	\$0.00	1%	\$0.00
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	0.10997600	0.10997600	1	\$0.00	\$0.00	1%	\$0.00
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$0.00	\$0.00	1%	\$0.00
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$0.00	\$0.00	1%	\$0.00
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$0.00	\$0.00	1%	\$0.00
990	NRD PLATTE 7320	0.03345000	0.03345000	1	\$0.00	\$0.00	1%	\$0.00

Balances to consolidated levy 1.69240800 1.69240800 \$0.00 \$0.00 \$0.00 \$0.00
 will be added back to fund 100
 0.00000000 \$0.00 \$0.00 \$0.00

NRD PLATTE

NRD PLATTE

2021 Tax Correction for
OLDCASTLE CENTRAL
Parcel # 000035210

	7320 General	Total
Tax List Corr #5444		
Original Tax Allocated (less the tax commission)	509.01	509.01
Corrected Tax Allocated (less the tax commission)	-	-
Original Tax Credit Allocated (less the tax commission)	-	-
Corrected Tax Credit Allocated (less the tax commission)	-	-
	<hr/>	<hr/>
Amount to be returned for refund	<u>509.01</u>	<u>509.01</u>