

Executive Committee Meeting
Thursday, June 30, 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

3. MANAGEMENT ITEMS

3.A. Directors Absence

Attached is Director Saeger's and Hilgers excuse of absence from the June Board Meeting.

3.B. Monthly Education Program

3.C. Director Absence Policy

Attached find a draft Director Absence Policy and comments and points for further discussion before a final policy is presented for approval.

3.D. Lower Platte North NRD Annual Scholarships

There has been some discussion on providing LPNNRD scholarships for graduating seniors in addition to the Shell Creek scholarships we currently offer. Some discussion points include:

- District-wide eligibility
- Natural Resources, Ag. or Science-based requirement
- Directors from selected student's sub-district can present
- Provides more public outreach for LPNNRD
- Funding can be a combination of NRD / Directors / Staff
- Other discussion points welcome

Staff will look into the requirements of creating a Foundation.

3.E. Olsson Design Update

Further discussion will be had regarding the Olsson contract amendment that was approved at last Board meeting.

3.F. IRS Mileage Rate

Effective July 1st the IRS modified the mileage rate to 62.5 cents per mile. (see attachment)

4. EQUIPMENT

5. PERSONNEL

5.A. 6-17-22 Personnel Sub-Committee Minutes

Minutes and recommendations are attached.

5.B. Job Title Change

With Tom leaving effective the end of July, there will be a void in our Projects Department leadership as I see Ryan's involvement and activity in the Water Department to be increased in order to utilize his experience and expertise. Plans are to update and revise the Assistant Manager's job description to reflect these responsibilities. It is my plan to change Sean Elliott's title from Rural Water Manager/Projects Coordinator to Rural Water/Projects Manager. This is simply a title change at this time.

5.C. Additional Wanahoo Summer Staff

Due to vacations and other time commitments, we have developed a need to add one additional part-time staff member to our Wanahoo staff.

Jonas Schnakenberg was hired earlier this week to help fill in hours at Lake Wanahoo Recreation Area. We are not increasing our weekly hours, just an additional staff member to share the workload,

6. FINANCE

6.A. Approval of Financial Reports

Grant was not available to review the May Financial Statement which are attached are Grant's notes.

A motion will be needed at the Board Meeting to approve the Financial Statement.

6.B. Approval of Managers Time and Expense Sheets

Attached find Gottschalk's time and expense sheets.

6.C. Accounts over 90 Days

6.D. Budget Workshop

If we plan to have a budget workshop we need to set the date and time. We normally hold it before the August Board Meeting.

A Budget Workshop has been scheduled for Tuesday, August 2nd at 6:00 p.m. at the NRD Office.

6.E. Budget Hearing and Levy Hearing

To hold the Budget Hearing Monday, August 8th at 5:00 p.m. and Levy Hearing Monday, September 12th at 5:00 p.m. which is one hour prior to the scheduled Board Meetings.

Saegeer

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
13 day of June, 2022, for
the following reason:

Illness in the family

Dated this 30 day of June, _____.

Wm. Saeger
Board Member
Lower Platte North NRD

Hilger

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
13th day of June, 2022, for
the following reason:

alfalfa harvest

Dated this 29 day of June, 2022.

Bob Hilger
Board Member
Lower Platte North NRD

POLICY: LPNNRD BOARD OF DIRECTOR ABSENCES

PURPOSE: To define what are considered allowable excused and unexcused Director absences from official monthly Board meetings.

SCOPE: All elected District Board members are governed by this policy.

POLICY: Directors who are unable to attend a regularly scheduled Board meeting and wish to obtain an excused absence, must submit a written request explaining the reason for the absence. Upon receiving the request, it will be presented to the Executive Committee for review and recommendation. Executive Committee recommendations to approve or deny will be presented to the full Board of Directors for consideration.

Only two consecutive unexcused absences from will be allowed. Directors having more than two consecutive unexcused absences may be subject to removal from the Board by majority vote.

EXCUSED DIRECTOR ABSENCES:

The following will generally be considered excused absences from official Board Meetings:

1. Representing the District at approved meetings, conferences, events or while conducting other approved official District business.
2. Occasional absence due to personal employment or business-related conflicts.
3. Absence due to personal or family injury or illness.
4. Immediate family weddings, funerals, and related activities.

Emergency situations that arise.

The following are not considered excused absences from regular Board meetings:

1. Vacations.
2. Attendance at discretionary meetings or events that do not involve official District business or require Board Member representation.

All other excused absence requests will be considered by the Board on a case-by-case basis.

I suggest that LPNNRD's policy for a director's excused absence from the monthly board meeting be:

- **Consistent.** No absence excuse can be refused that has been granted for another director's absence.
- **Impartial.** No absence excuse can be refused based on individual preferences, political, personal, or other non-policy based reasons.
- **Family-oriented.** Directors serve at will. When family matters arise, be they funerals, weddings, illnesses, birthdays, reunions, or wedding anniversary celebrations, they will be excused. No director should have to choose between attending a non-routine family event and a routine NRD meeting. On a board of such a large size, a quorum should not be difficult to reach under this rule. This rule should be revisited if it has been found to interfere with achieving a quorum more than once per year, or the size of the NRD board of directors falls significantly (i.e. by 1/3 or greater).
- **Fair.** No absence for one type of work will be granted if any other type of work is not. "Work" shall be defined to include any income-producing activity such as part-time or temporary work, or meeting with attorneys, public officials, investment advisors, etc for the purpose of maintaining or securing the value of one's personal investments, because that work is also vital as income-producing. No one type of income-producing activity shall not be shown preference over any other types.
- **Unquestioned.** Directors are adults. If they say they are too ill to attend a meeting, they are. Type, severity, or even existence of such illness shall not be relevant to granting the excused absence request. The same would apply for any other absence excuse.
- **Unpaid.** No director who is absent from a meeting shall be paid the per diem for that meeting. The per diem is for active involvement in NRD business. An absence, however justified, is exactly the opposite of that, and should not become a district property taxpayer expense.
- **Reasonable.** If a director has more than a certain number of absences a year (excused or not) *and* misses more than a certain number of committee meetings per year, that director shall appear before the Executive Committee to explain how/why they can avoid and otherwise make up for excessive absences and continue to fulfill their duties as a board member. The Executive Committee shall set the "certain number" (for example, four or five) consistent for all directors and regardless of any absence excuses used. The executive committee or the board shall not have the power to remove a duly elected public official based on excessive absences. Rather, it can be suggested to the director that if they cannot fulfill their duties in a meaningful way they should consider resigning.

I further suggest that:

- The rules governing the excused absence policy of at least five other NRDs that border LPNNRD be reviewed as part of this policy review to provide insight and perspective into common local practice.
- A policy for partial attendance (arriving after roll call or leaving before adjournment) also be considered in this policy discussion, with an eye toward avoiding meeting disruption and requiring a minimum time period of active meeting participation to be considered present. Meaningful participation, punctuality, and respect for those in the meeting who have adhered to these conventions should be observed.
- The absence request form be automated the way the Director Quarterly Time & Expense Sheets are.

- The absence request form contain check boxes such as "Family", "Income-Related" and "Personal Health" along with an area for further explanatory text.

Thank you for your work on this matter and for considering my input.

NMeyer
Director, LPNNRD Subdistrict 6

Table 1

| | | ORIGINAL CONTRACT | TIME DELAY | | | ADDITIONAL SERVICIES | |
|-------------------------|-----|-------------------|----------------|-------------------------------------|-----|----------------------|----------------|
| SITES 26A, 26B, & 27 | | DESIGN | TIME DELAY | SITES 26A, 26B, & 27 | | CONSTRUCTION ADMIN | |
| Project Management | 10 | \$21,840.00 | \$23,213.00 | Construction Project Management | 80 | \$21,771.00 | |
| Geotech | 20 | \$222,485.00 | \$224,493.00 | As-Built Survey (Post Construction) | 90 | \$7,985.00 | |
| Dam Design | 30 | \$173,160.00 | \$184,885.00 | Engineering Construction Report | 100 | \$22,437.00 | |
| Permitting | 40 | \$79,960.00 | \$86,634.00 | | | | |
| Survey & Legal | 50 | \$10,780.00 | \$11,142.00 | | | | |
| Community Participation | 60 | \$0.00 | | Construction Services | 70 | \$82,524.00 | |
| Construction Service | 70 | \$0.00 | \$0.00 | Construction Services | 70 | \$37,245.00 | |
| | | | | | | | |
| TOTAL - 3 SITES | | \$508,225.00 | \$530,367.00 | TOTAL | | \$171,962.00 | |
| | | | | | | | |
| AVERAGE PER SITE | | | \$ 176,789.00 | | | \$ 57,320.67 | |
| | | | | | | | |
| 7 SITES | | | | 7 SITES | | | |
| | | | | | | | |
| Project Management | 100 | \$62,400.00 | \$60,813.00 | Construction Project Management | 170 | \$75,137.00 | |
| Geotech | 110 | \$607,460.00 | \$592,047.00 | As-Built Survey (Post Construction) | 180 | \$18,631.00 | |
| Dam Design | 120 | \$436,278.00 | \$425,202.00 | Engineering Construction Report | 190 | \$53,163.00 | |
| Permitting | 130 | \$251,140.00 | \$244,810.00 | Construction Services | 200 | \$457,061.00 | |
| Survey & Legal | 140 | \$28,875.00 | \$28,165.00 | | | | |
| Community Participation | 150 | \$30,000.00 | \$30,000.00 | | | | |
| Other | 160 | | | Other | | | |
| | | | | | | | |
| TOTAL - 7 SITES | | \$1,416,153.00 | \$1,381,037.00 | TOTAL | | \$603,992.00 | |
| | | | | | | | |
| GRAND TOTAL | | \$1,924,378.00 | \$1,911,404.00 | GRAND TOTAL | | \$775,954.00 | \$2,687,358.00 |
| | | | | | | | |
| AVERAGE PER SITE | | | \$ 197,291.00 | | | \$ 86,284.57 | |
| | | | | | | | |



LETTER AGREEMENT FOR PROFESSIONAL SERVICES

October 22, 2018

Lower Platte North NRD
Attn: Tom Mountford
511 Commercial Park Rd
Wahoo, NE 68066

Re: **LETTER AGREEMENT FOR PROFESSIONAL SERVICES**
Lower Platte North NRD Wahoo Creek Watershed and Dam Sites (the "Project")
Wahoo, NE

Dear Mr. Mountford:

It is our understanding that Lower Platte North NRD ("Client") requests Olsson, Inc. ("Olsson") to perform the services described herein pursuant to the terms of this Letter Agreement for Professional Services, Olsson's General Provisions and any exhibits attached hereto (all documents constitute and are referred to herein as the "Agreement") for the Project.

Olsson has acquainted itself with the information provided by Client relative to the Project and based upon such information offers to provide the services described below for the Project. Client warrants that it is either the legal owner of the property to be improved by this Project or that Client is acting as the duly authorized agent of the legal owner of such property. Client acknowledges that it has reviewed the General Provisions and any exhibits attached hereto, which are expressly made a part of and incorporated into the Agreement by this reference. In the event of any conflict or inconsistency between this Letter Agreement, and the General Provisions regarding the services to be performed by Olsson, the terms of the General Provisions shall take precedence.

Olsson shall provide the following services ("Scope of Services") to Client for the Project: as more specifically described in "Scope of Services" attached hereto. Should Client request work in addition to the Scope of Services, Olsson shall invoice Client for such additional services (Optional Additional Services) at the standard hourly billing labor rate charged for those employees actually performing the work, plus reimbursable expenses if any. Olsson shall not commence work on Optional Additional Services without Client's prior written approval.

Olsson agrees to provide all of its services in a timely, competent and professional manner, in accordance with applicable standards of care, for projects of similar geographic location, quality and scope.

SCHEDULE FOR OLSSON'S SERVICES

Unless otherwise agreed, Olsson expects to perform its services under the Agreement as follows:

Anticipated Start Date: November 5, 2018
Anticipated Completion Date: November 5, 2022
Design Phase I will be completed within 14 months of the Notice to Proceed.

Olsson will endeavor to start its services on the Anticipated Start Date and to complete its services on the Anticipated Completion Date. However, the Anticipated Start Date, the Anticipated Completion Date, and any milestone dates are approximate only, and Olsson reserves the right to adjust its schedule and any or all of those dates at its sole discretion, for any reason, including, but not limited to, delays caused by Client or delays caused by third parties.

COMPENSATIONS

DESIGN & PERMITTING FEE

Client shall pay to Olsson for the performance of the Scope of Services, the actual time of personnel performing such services on an hourly cost basis times a factor of 3.085 for services rendered by our principals and employees engaged directly on the Project, and all actual reimbursable expenses in accordance with Reimbursable Expense Schedule attached to this Agreement. Olsson shall submit invoices on a monthly basis and payment is due within 30 calendar days of invoice date.

Olsson's Scope of Services will be provided on a time and expense basis not to exceed the Phase I fee of \$508,225 and the Phase II fee of \$1,416,153.

CONSTRUCTION SERVICES FEE

Client shall pay to Olsson for the performance of the Scope of Services, the actual time of personnel performing such services on an hourly cost basis times a factor of 3.085 for services rendered by our principals and employees engaged directly on the Project, and all actual reimbursable expenses in accordance with Reimbursable Expense Schedule attached to this Agreement. Construction services include bidding services, construction management, and construction observation as detailed in the attached Scope of Services. Olsson shall submit invoices on a monthly basis and payment is due within 30 calendar days of invoice date.

Olsson's Scope of Services will be provided on a time and expense basis estimated at \$75,600.

TERMS AND CONDITIONS OF SERVICE

We have discussed with you the risks, rewards and benefits of the Project, the Scope of Services, and our fees for such services and the Agreement represents the entire understanding between Client and Olsson with respect to the Project. The Agreement may only be modified in writing signed by both parties.

Client's designated Project Representative shall be Eric Gottschalk.

Olsson's designated Project Representative shall be Mike Placke.

If this Agreement satisfactorily sets forth your understanding of our agreement, please sign in the space provided below. Retain one original for your files and return an executed original to Olsson. This proposal will be open for acceptance for a period of 30 days from the date set forth above, unless changed by us in writing.

OLSSON, INC.

By Ryan D Beckman
Ryan D. Beckman

By Brian P. Dunnigan
Brian P. Dunnigan

By signing below, you acknowledge that you have full authority to bind Client to the terms of the Agreement. If you accept the terms set forth herein, please sign:

LOWER PLATTE NORTH NRD

By Joseph H. Brkel
Signature

Print Name Joseph Brkel

Title President

Dated 11-14-18

Attachments

General Provisions

Scope of Services

Attachment A

Attachment B

Reimbursable Expense Schedule

Certificate of Insurance

GENERAL PROVISIONS

These General Provisions are attached to and made a part of the respective Letter Agreement or Master Agreement, dated October 22, 2018 between Lower Platte North NRD ("Client") and Olsson, Inc. ("Olsson") for professional services in connection with the project or projects arising under such Letter Agreement or Master Agreement (the "Project(s)").

As used herein, the term "this Agreement" refers to these General Provisions, the applicable Letter Agreement or Master Agreement, and any other exhibits or attachments thereto as if they were part of one and the same document.

SECTION 1—OLSSON'S SCOPE OF SERVICES

Olsson's scope of services for the Project(s) is set forth in the applicable Letter Agreement or Master Agreement ("Scope of Services").

SECTION 2—ADDITIONAL SERVICES

2.1 Unless otherwise expressly included, Scope of Services does not include the categories of additional services set forth in Sections 2.2 and 2.3.

2.2 If Client and Olsson mutually agree for Olsson to perform any optional additional services as set forth in this Section 2.2 ("Optional Additional Services"), Client will provide written approval of the agreed-upon Optional Additional Services, and Olsson shall perform or obtain from others such services and will be entitled to an increase in compensation at rates provided in this Agreement. Olsson may elect not to perform all or any of the Optional Additional Services without cause or explanation:

2.2.1 Preparation of applications and supporting documents for governmental financial support of the Project(s); preparation or review of environmental studies and related services; and assistance in obtaining environmental approvals.

2.2.2 Services to make measured drawings of or to investigate existing conditions of facilities.

2.2.3 Services resulting from changes in the general scope, extent or character of the Project(s) or major changes in documentation previously accepted by Client where changes are due to causes beyond Olsson's control.

2.2.4 Services resulting from the discovery of conditions or circumstances which were not contemplated by Olsson at the commencement of this Agreement. Olsson shall notify Client of the newly discovered conditions or circumstances and Client and Olsson shall renegotiate, in good faith, the compensation for this Agreement, if amended terms cannot be agreed upon, Olsson or Client may terminate this Agreement and Olsson shall be paid for its services through the date of termination.

2.2.5 Providing renderings or models.

2.2.6 Preparing documents for alternate bids requested by Client.

2.2.7 Analysis of operations, maintenance or overhead expenses; value engineering; the preparation of rate

schedules; earnings or expense statements; cash flow or economic evaluations or; feasibility studies, appraisals or valuations.

2.2.8 Furnishing the services of independent professional associates or consultants for work beyond the Scope of Services.

2.2.9 Services necessary due to the Client's award of more than one prime contract for the Project(s); services necessary due to the construction contract containing cost plus or incentive-savings provisions; services necessary in order to arrange for performance by persons other than the prime contractor; or those services necessary to administer Client's contract(s).

2.2.10 Services in connection with staking out the work of contractor(s).

2.2.11 Services during out-of-town travel or visits to the site beyond those specifically identified in this Agreement.

2.2.12 Preparation of operating and maintenance manuals.

2.2.13 Services to redesign some or all of the Project(s).

2.2.14 Preparing to serve or serving as a consultant or witness or assisting Client with any litigation, arbitration or other legal or administrative proceeding.

2.2.15 Services relating to Construction Observation, Certification, Inspection, Construction Cost Estimating, project observation, construction management, construction scheduling, construction phasing or review of Contractor's performance means or methods.

2.3 Whenever, after board approval, Olsson determines additional services as set forth in this Section 2.3 are necessary to avoid a delay in the completion of the Project(s) ("Necessary Additional Services"), Olsson shall perform or obtain from others such services without waiting for specific instructions from Client, and Olsson will be entitled to an increase in compensation for such services at the standard hourly billing rate charged for those employees performing the services, plus reimbursable expenses, if any:

2.3.1 Services in connection with work directive changes and/or change orders directed by the Client to any contractors.

2.3.2 Services in making revisions to drawings and specifications occasioned by the acceptance of substitutions proposed by contractor(s); services after the award of each contract in evaluating and determining the acceptability of an unreasonable or excessive number of substitutions proposed by contractor(s); or evaluating an unreasonable or extensive number of claims submitted by contractor(s) or others in connection with the Project(s).

2.3.3 Services resulting from significant delays, changes or price increases occurring as a direct or indirect result of material, equipment or energy shortages.

2.3.4 Additional or extended services during construction made necessary by (1) work damaged during construction, (2) a defective, inefficient or neglected work by any contractor, (3) acceleration of the progress schedule involving services beyond normal working hours, or (4) default by any contractor.

SECTION 3—CLIENT'S RESPONSIBILITIES

3.1. Client shall provide all criteria and full information as to Client's requirements for the Project(s); designate and identify in writing a person to act with authority on Client's behalf in respect of all aspects of the Project(s); examine and respond promptly to Olsson's submissions; and give prompt written notice to Olsson whenever Client observes or otherwise becomes aware of any defect in the Olsson's services.

3.2 Client agrees to pay Olsson the amounts due for services rendered and expenses within thirty (30) days after Olsson has provided its invoice for such services. In the event Client disputes any invoice item, Client shall give Olsson written notice of such disputed item within fifteen (15) days after receipt of such invoice and shall pay to Olsson the undisputed portion of the invoice according to the provisions hereof. If Client fails to pay any invoiced amounts when due, interest will accrue on each unpaid amount at the rate of thirteen percent (13%) per annum from the date due until paid according to the provisions of this Agreement. Interest shall not be charged on any disputed invoice item which is finally resolved in Client's favor. Payment of interest shall not excuse or cure any default or delay in payment of amounts due.

3.2.1 If Client fails to make any payment due Olsson for services and expenses within thirty (30) days after receipt of Olsson's statement therefore, Olsson may, after giving seven (7) days written notice to Client, suspend services to Client under this Agreement until Olsson has been paid in full all amounts due for services, expenses and charges and Client will not obtain any license to any Work Product or be entitled to retain or use any Work Product pursuant to Section 7.1 unless and until Olsson has been paid in full and Client has fully satisfied all of its obligations under this Agreement.

3.3 Payments to Olsson shall not be withheld, postponed or made contingent on the construction, completion or success of the Project(s) or upon receipt by the Client of offsetting reimbursements or credit from other parties who may have caused the need for additional services. No withholdings, deductions or offsets shall be made from Olsson's compensation for any reason unless and until Olsson has been found to be legally liable for such amounts.

3.4 Omitted

3.5 Omitted

3.6 Omitted

3.7 Contemporaneously with the execution of this Agreement, Client shall designate in writing an individual to act as its duly authorized Project(s) representative.

3.8 Client shall bear sole responsibility for:

3.8.1 Jobsite safety. Neither the professional activities of Olsson, nor the presence of Olsson or its employees or sub-consultants at the Project shall impose any duty on Olsson relating to any health or safety laws, regulations, rules, programs or procedures.

3.8.2 Notifying third parties including any governmental agency or prospective purchaser, of the existence of any hazardous or dangerous materials located in or around the Project(s) site.

3.8.3 Providing and updating Olsson with accurate information regarding existing conditions, including the existence of hazardous or dangerous materials, proposed Project(s) site uses, any change in Project(s) plans, and all subsurface installations, such as pipes, tanks, cables and utilities within the Project(s) site.

3.8.4 Omitted

3.9 Client releases Olsson from liability for any incorrect advice, judgment or decision based on inaccurate information furnished by Client.

3.10 If reasonable precautions will be inadequate to prevent foreseeable bodily injury or death to persons resulting from a material or substance, including hazardous materials, encountered on the site, Olsson may immediately stop work in the affected area and report the condition to Client. Client shall be solely responsible for retaining independent consultant(s) to determine the nature of the material and to abate or remove the material. Olsson shall not be required to perform any services or work relating to or in the area of such material until the material has been removed or rendered harmless and only after approval, if necessary of the government agency with jurisdiction.

SECTION 4—MEANING OF TERMS

4.1 The "Cost of Construction" of the entire Project(s) (herein referred to as "Cost of Construction") means the total cost to Client of those portions of the entire Project(s) designed and specified by Olsson, but it will not include Olsson's compensation and expenses, the cost of land, rights-of-way, or compensation for or damages to, properties unless this Agreement so specifies, nor will it include Client's legal, accounting, insurance counseling or auditing services, or interest and financing charges incurred in connection with the Project(s) or the cost of other services to be provided by others to Client pursuant to Section 3.

4.2 The "Salary Costs": Used as a basis for payment mean salaries and wages (base and incentive) paid to all Olsson's personnel engaged directly on the Project(s), including, but not limited to, engineers, architects, surveyors, designers, draftsmen, specification writers, estimators, other technical and business personnel; plus the cost of customary and statutory benefits, including, but not limited to, social security contributions, unemployment, excise and payroll taxes, workers' compensation, health and retirement benefits, sick leave, vacation and holiday pay and other group benefits.

4.3 "Certify" or "a Certification": If included in the Scope of Services, such services shall be limited to a statement of Olsson's opinion, to the best of Olsson's professional

knowledge, information and belief, based upon its periodic observations and reasonable review of reports and tests created by Olsson or provided to Olsson. Olsson shall not be responsible for constant or exhaustive observation of the work. Client understands and agrees that any certifications based upon discrete sampling observations and that such observations indicate conditions that exist only at the locations and times the observations were performed. Performance of such observation services and certification does not constitute a warranty or guarantee of any type, since even with diligent observation, some construction defects, deficiencies or omissions in the work may occur. Olsson shall have no responsibility for the means, methods, techniques, sequences or procedures selected by the contractor(s) or for the contractor's safety precautions and programs nor for failure by the contractor(s) to comply with any laws or regulations relating to the performance or furnishing of any work by the contractor(s). Client shall hold its contractor(s) solely responsible for the quality and completion of the Project(s), including construction in accordance with the construction documents. Any duty under this Agreement is for the sole benefit of the Client and not for any third party, including the contractor(s) or any subcontractor(s). Olsson shall sign pre-printed form certifications only if (a) Olsson approves the form of such certification prior to the commencement of its services, (b) such certification is expressly included in the Scope of Services, (c) the certification is limited to a statement of professional opinion and does not constitute a warranty or guarantee, express or implied. It is understood that any certification by Olsson shall not relieve the Client or the Client's contractors of any responsibility or obligation they may have by industry custom or under any contract.

4.4 "Opinion of Probable Cost": An opinion of probable construction cost made by Olsson. In providing opinions of probable construction cost, it is recognized that neither the Client nor Olsson has control over the costs of labor, equipment or materials, or over the contractor's methods of determining prices or bidding. The opinion of probable construction costs is based on Olsson's reasonable professional judgment and experience and does not constitute a warranty, express or implied, that the contractor's bids or the negotiated price of the work on the Project(s) will not vary from the Client's budget or from any opinion of probable cost prepared by Olsson.

4.5 "Day": A calendar day of 24 hours. The term "days" shall mean consecutive calendar days of 24 hours each, or fraction thereof.

4.6 "Construction Observation": If included in the Scope of Services, such services during construction shall be limited to periodic visual observation and testing of the work to determine that the observed work generally conforms to the contract documents. Olsson shall not be responsible for constant or exhaustive observation of the work. Client understands and agrees that such visual observations are discrete sampling procedures and that such procedures indicate conditions that exist only at the locations and times the observations were performed. Performance of Construction Observation services does not constitute a warranty or guarantee of any type, since even with diligent observation, some construction defects, deficiencies or omissions in the work may occur. Olsson shall have no responsibility for the means, methods, techniques, sequences or procedures selected by the contractor or for the contractor's safety precautions and programs nor for failure by the contractor to comply with any laws or regulations relating to the performance or furnishing of any work by the contractor.

Client shall hold its contractor(s) solely responsible for the quality and completion of the Project(s), including construction in accordance with the construction documents. Any duty under this Agreement is for the sole benefit of the Client and not for any third party, including the contractor or any subcontractor. Client, or its designees shall notify Olsson at least twenty-four (24) hours in advance of any field tests and observations required by the construction documents.

4.7 "Inspect" or "Inspection": If included in the Scope of Services, such services shall be limited to the periodic visual observation of the contractor's completed work to permit Olsson, as an experienced and qualified professional, to determine that the observed work, generally conforms to the contract documents. Olsson shall not be responsible for constant or exhaustive observation of the work. Client understands and agrees that such visual observations are discrete sampling procedures and that such procedures indicate conditions that exist only at the locations and times the observations were performed. Performance of such observation services does not constitute a warranty or guarantee of any type, since even with diligent observation, some construction defects, deficiencies or omissions in the work may occur. Olsson shall have no responsibility for the means, methods, techniques, sequences or procedures selected by the contractor(s) or for the contractor's safety precautions and programs nor for failure by the contractor(s) to comply with any laws or regulations relating to the performance or furnishing of any work by the contractor(s). Client shall hold its contractor(s) solely responsible for the quality and completion of the Project(s), including construction in accordance with the construction documents. Any duty under this Agreement is for the sole benefit of the Client and not for any third party, including the contractor(s) or any subcontractor(s). Client, or its designees, shall notify Olsson at least twenty-four (24) hours in advance of any inspections required by the construction documents.

4.8 "Record Documents": Drawings prepared by Olsson upon the completion of construction based upon the drawings and other data furnished to Olsson by the Contractor and others showing significant changes in the work on the Project(s) made during construction. Because Record Documents are prepared based on unverified information provided by others, Olsson makes no warranty of the accuracy or completeness of the Record Documents.

SECTION 5—TERMINATION

5.1 Either party may terminate this Agreement, for cause upon giving the other party not less than seven (7) calendar days written notice of default for any of the following reasons; provided, however, that the notified party shall have the same seven (7) calendar day period in which to cure the default:

5.1.1 Substantial failure by the other party to perform in accordance with the terms of this Agreement and through no fault of the terminating party;

5.1.2 Assignment of this Agreement or transfer of the Project(s) by either party to any other entity without the prior written consent of the other party;

5.1.3 Suspension of the Project(s) or Olsson's services by the Client for more than ninety (90) calendar days, consecutive or in the aggregate.

5.2 In the event of a "for cause" termination of this Agreement by either party, the Client shall, within fifteen (15) calendar days after receiving Olsson's final invoice, pay Olsson for all services rendered and all reimbursable costs incurred by Olsson up to the date of termination, in accordance with the payment provisions of this Agreement.

5.2.1 In the event of a "for cause" termination of this Agreement by Client and (a) a final determination of default is entered against Olsson under Section 6.2 and (b) Client has fully satisfied all of its obligations under this Agreement, Olsson shall grant Client a limited license to use the Work Product pursuant to Section 7.1.

5.3 The Client may terminate this Agreement for the Client's convenience and without cause upon giving Olsson not less than seven (7) calendar days written notice. In the event of any termination that is not the fault of Olsson, the Client shall pay Olsson, in addition to payment for services rendered and reimbursable costs incurred, for all expenses reasonably incurred by Olsson in connection with the orderly termination of this Agreement.

SECTION 6—DISPUTE RESOLUTION

6.1. Mediation

6.1.1 All questions in dispute under this Agreement shall be submitted to mediation. On the written notice of either party to the other of the election to submit any dispute under this Agreement to mediation, each party shall designate their representatives and shall meet within ten (10) days after the service of the notice. The parties themselves shall then attempt to resolve the dispute within ten (10) days of meeting.

6.1.2 Should the parties themselves be unable to agree on a resolution of the dispute, and then the parties shall appoint a third party who shall be a competent and impartial party and who shall be acceptable to each party, to mediate the dispute. Any third party mediator shall be qualified to evaluate the performance of both of the parties, and shall be familiar with the design and construction progress. The third party shall meet to hear the dispute within ten (10) days of their selection and shall attempt to resolve the dispute within fifteen (15) days of first meeting.

6.1.3 Each party shall pay the fees and expenses of the third party mediator and such costs shall be borne equally by both parties.

6.2 Arbitration or Litigation

6.2.1 Olsson and Client agree that from time to time, there may be conflicts, disputes and/or disagreements between them, arising out of or relating to the services of Olsson, the Project(s), or this Agreement (hereinafter collectively referred to as "Disputes") which may not be resolved through mediation. Therefore, Olsson and Client agree that all Disputes shall be resolved by binding arbitration or litigation. If the parties choose arbitration, the arbitration proceeding shall proceed in accordance with the Construction Industry Arbitration Rules of the AAA.

6.2.2 Client hereby agrees that Olsson shall have the right to include Client, by consolidation, joinder or other manner, in any arbitration or litigation involving Olsson and a

subconsultant or subcontractor of Olsson or Olsson and any other person or entity, regardless of who originally initiated such proceedings.

6.2.3 If the parties choose arbitration or litigation, either may be commenced at any time prior to or after completion of the Project(s), provided that if arbitration or litigation is commenced prior to the completion of the Project(s), the obligations of the parties under the terms of this Agreement shall not be altered by reason of the arbitration or litigation being conducted. Any arbitration hearings or litigation shall take place in Lincoln, Nebraska, the location of Olsson's home office.

6.2.4 The prevailing party in any arbitration or litigation relating to any Dispute shall be entitled to recover from the other party those reasonable attorney fees, costs and expenses incurred by the prevailing party in connection with the Dispute.

6.3 Certification of Merit

Client agrees that it will not assert any claim, including but not limited to, professional negligence, negligence, breach of contract, misconduct, error, omission, fraud, or misrepresentation ("Claim") against Olsson, or any Olsson subconsultant, unless Client has first provided Olsson with a sworn certificate of merit affidavit setting forth the factual and legal basis for such Claim (the "Certificate"). The Certificate shall be executed by an independent engineer ("Certifying Engineer") currently licensed and practicing in the jurisdiction of the Project site. The Certificate must contain: (a) the name and license number of the Certifying Engineer; (b) the qualifications of the Certifying Engineer, including a list of all publications authored in the previous 10 years and a list of all cases in which the Certifying Engineer testified within the previous 4 years; (c) a statement by the Certifying Engineer setting forth the factual basis for the Claim; (d) a statement by the Certifying Engineer of each and every act, error, or omission that the Certifying Engineer contends supports the Claim or any alleged violation of any applicable standard of care; (e) a statement by the Certifying Engineer of all opinions the Certifying Engineer holds regarding the Claim or any alleged violation of any applicable standard of care; (f) a list of every document related to the Project reviewed by the Certifying Engineer; and (g) a list of every individual who provided Certifying Engineer with any information regarding the Project. The Certificate shall be provided to Olsson not less than thirty (30) days prior to any arbitration or litigation commenced by Client or not less than ten (10) days prior to the initial response submitted by Client in any arbitration or litigation commenced by someone other than Client. The Certificate is a condition precedent to the right of Client to assert any Claim in any litigation or arbitration and Client's failure to timely provide a Certificate to Olsson will be grounds for automatic dismissal of the Claim with prejudice.

SECTION 7—MISCELLANEOUS

7.1 Reuse of Documents

All documents, including drawings, specifications, reports, boring logs, maps, field data, data, test results, information, recommendations, or opinions prepared or furnished by Olsson (and Olsson's independent professional associates and consultants) pursuant to this Agreement ("Work Product"), are all Olsson's instruments of service, do not constitute goods or products, and are copyrighted works of Olsson. Olsson shall

retain an ownership and property interest in such Work Product whether or not the Project(s) is completed. If Client has fully satisfied all of its obligations under this Agreement, Olsson shall grant Client ownership in the Work Product and Client may make and retain copies of Work Product for use in connection with the Project(s); however, such Work Product is for the exclusive use and benefit of Client or its agents in connection with the Project(s), are not intended to inform, guide or otherwise influence any other entities or persons with respect to any particular business transactions, and should not be relied upon by any entities or persons other than Client or its agents for any purpose other than the Project(s). Such Work Product is not intended or represented to be suitable for reuse by Client or others on extensions of the Project(s) or on any other Project(s). Client will not distribute or convey such Work Product to any other persons or entities without Olsson's prior written consent which shall include a release of Olsson from liability and indemnification by the third party. Any reuse of Work Product without written verification or adaptation by Olsson for the specific purpose intended will be at Client's sole risk and without liability or legal exposure to Olsson, or to Olsson's independent professional associates or consultants, and Client shall indemnify and hold harmless Olsson and Olsson's independent professional associates and consultants from all claims, damages, losses and expenses including attorneys' fees arising out of or resulting therefrom. Any such verification or adaptation of Work Product will entitle Olsson to further compensation at rates to be agreed upon by Client and Olsson.

7.2 Electronic Files

By accepting and utilizing any electronic file of any Work Product or other data transmitted by Olsson, the Client agrees for itself, its successors, assigns, insurers and all those claiming under or through it, that by using any of the information contained in the attached electronic file, all users agree to be bound by the following terms. All of the information contained in any electronic file is the work product and instrument of service of Olsson, who shall be deemed the author, and shall retain all common law, statutory law and other rights, including copyrights, unless the same have previously been transferred in writing to the Client. The information contained in any electronic file is provided for the convenience to the Client and is provided in "as is" condition. The Client is aware that differences may exist between the electronic files transferred and the printed hard-copy original signed and stamped drawings or reports. In the event of a conflict between the signed original documents prepared by Olsson and the electronic files, which may be transferred, the signed and sealed original documents shall govern. Olsson specifically disclaims all warranties, expressed or implied, including without limitation, and any warranty of merchantability or fitness for a particular purpose with respect to any electronic files. It shall be Client's responsibility to confirm the accuracy of the information contained in the electronic file and that it accurately reflects the information needed by the Client. Client shall not retransmit any electronic files, or any portion thereof, without including this disclaimer as part of any such transmissions. In addition, Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless Olsson, its officers, directors, employees and sub consultants against any and all damages, liabilities, claims or costs, including reasonable attorney's and expert witness fees and defense costs, arising from any changes made by anyone other than Olsson or from any reuse of the electronic files without the prior written consent of Olsson.

7.3 Opinion of Probable Cost

Since Olsson has no control over the cost of labor, materials, equipment or services furnished by others, or over the contractor(s)' methods of determining prices, or over competitive bidding or market conditions, Olsson's Opinion of Probable Cost provided for herein is made on the basis of Olsson's experience and qualifications and represent Olsson's best judgment as an experienced and qualified professional engineer, familiar with the construction industry. Client acknowledges and agrees that Olsson cannot and does not guarantee proposals or bids and that actual total Project(s) or construction costs may reasonably vary from Olsson's Opinion of Probable Cost. If prior to the bidding or negotiating phase Client wishes greater assurance as to total Project(s) or construction costs, Client shall employ an independent cost estimator as provided in paragraph 3.4.3. If Olsson's Opinion of Probable Cost was performed in accordance with its standard of care and was reasonable under the total circumstances, any services performed by Olsson to modify the contract documents to bring the construction cost within any limitation established by Client will be considered Optional Additional Services and paid for as such by Client. If, however, Olsson's Opinion of Probable Cost was not performed in accordance with its standard of care and was unreasonable under the total circumstances and the lowest negotiated bid for construction of the Project(s) unreasonably exceeds Olsson's Opinion of Probable Cost, Olsson shall modify its work as necessary to adjust the Project(s)' size, and/or quality to reasonably comply with the Client's budget at no additional cost to Client. Under such circumstances, Olsson's modification of its work at no cost shall be the limit of Olsson's responsibility with regard to any unreasonable Opinion of Probable Cost.

7.4 Prevailing Wages

It is Client's responsibility to determine whether the Project(s) is covered under any prevailing wage regulations. Unless Client specifically informs Olsson in writing that the Project(s) is a prevailing wage project and is identified as such in the Scope of Services, Client agrees to reimburse Olsson and to defend, indemnify and hold harmless Olsson from and against any liability, including costs, fines and attorneys' fees, resulting from a subsequent determination that the Project(s) was covered under any prevailing wage regulations.

7.5 Samples

All material testing samples shall remain the property of the Client. If appropriate, Olsson shall preserve samples obtained no longer than forty-five (45) days after the issuance of any document that includes the data obtained from those samples. After that date, Olsson may dispose of the samples or return them to Client at Client's cost.

7.6 Standard of Care

Olsson will strive to perform its services in a manner consistent with that level of care and skill ordinarily exercised by members of Olsson's profession providing similar services in the same locality under similar circumstances at the time Olsson's services are performed. This Agreement creates no other representation, warranty or guarantee, express or implied.

7.7 Force Majeure

Any delay in the performance of any of the duties or obligations of either party hereto (except the payment of money) shall not be considered a breach of this Agreement and the time required for performance shall be extended for a period equal to the period of such delay, provided that such delay has been caused by or is the result of any acts of God, acts of the public enemy, insurrections, riots, embargoes, labor disputes, including strikes, lockouts, job actions, boycotts, fires, explosions, floods, shortages of material or energy, or other unforeseeable causes beyond the control and without the fault or negligence of the party so affected. The affected party shall give prompt notice to the other party of such cause, and shall take promptly whatever reasonable steps are necessary to relieve the effect of such cause.

7.8 Equal Employment Opportunity

Olsson and any sub-consultant or subcontractor shall abide by the requirements of 41 CFR 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, sexual orientation, gender identity or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, disability or veteran status.

7.9 Confidentiality

In performing this Agreement, the parties may disclose to each other written, oral, electronic, graphic, machine-readable, tangible or intangible, non-public, confidential or proprietary data or information in any form or medium, including but not limited to: (1) information of a business, planning, marketing, conceptual, design, or technical nature; (2) models, tools, hardware, software or source code; and (3) any documents, videos, photographs, audio files, data, studies, reports, flowcharts, works in progress, memoranda, notes, files or analyses that contain, summarize or are based upon any non-public, proprietary or confidential information (hereafter referred to as the "Information"). The Information is not required to be marked as confidential.

7.9.1 Therefore, Olsson and Client agree that the party receiving Information from the other party to this Agreement (the "Receiving Party") shall keep Information confidential and not use the Information in any manner other than in the performance of this Agreement without prior written approval of the party disclosing Information (the "Disclosing Party") unless Client is a public entity and the release of Information is required by law or legal process.

7.9.2 Prior to the start of construction on the Project, the existence of discussions between the parties, the purpose of this Agreement, and this Agreement shall be considered Information subject to the confidentiality provisions of this Agreement.

7.9.3 Notwithstanding anything to the contrary herein, the Receiving Party shall have no obligation to preserve the confidentiality of any Information which:

7.9.3.1 was previously known to the Receiving Party free of any obligation to keep it confidential; or

7.9.3.2 is or becomes publicly available by other than unauthorized disclosures; or

7.9.3.3 is independently developed by the Receiving Party without a breach of this Agreement; or

7.9.3.4 is disclosed to third parties by the Disclosing Party without restrictions; or

7.9.3.5 is received from a third party not subject to any confidentiality obligations.

7.9.4 In the event that the Receiving Party is required by law or legal process to disclose any of Information of the Disclosing Party, the Receiving Party required to disclose such Information shall provide the Disclosing Party with prompt oral and written notice, unless notice is prohibited by law (in which case such notice shall be provided as early as may be legally permissible), of any such requirement so that the Disclosing Party may seek a protective order or other appropriate remedy.

7.9.5 Notwithstanding anything to the contrary herein (or to the contrary of any existing or future nondisclosure, confidentiality or similar agreement between the parties), Olsson is authorized, to use, display, reproduce, publish, transmit, and distribute Information (including, but not limited to, videos and photographs of the Project) on and in any and all formats and media (including, but not limited to, Olsson's internet website) throughout the world and in all languages in connection with or in any manner relating to the marketing, advertising, selling, qualifying, proposing, commercializing, and promotion of Olsson and/or its services and business and in connection with any other lawful purpose of Olsson. In the event of any conflict or inconsistency between the provisions of this section and any other prior or future nondisclosure, confidentiality or similar agreement between the parties, the terms of this section shall take precedence.

7.9.6 Nothing contained in this Agreement shall be construed as altering any rights that the Disclosing Party has in the Information exchanged with or disclosed to the Receiving Party, and upon request, the Receiving Party will return all Information received in tangible form to the Disclosing Party, or at the Receiving Party's option, destroy all such Information. If the Receiving Party exercises its option to destroy the Information, the Receiving Party shall certify such destruction to the Disclosing Party.

7.9.7 The parties acknowledge that disclosure or use of Information in violation of this Agreement could cause irreparable harm for which monetary damages may be difficult to ascertain or constitute an inadequate remedy. Each party therefore agrees that the Disclosing Party shall be entitled in addition to its other rights to seek injunctive relief for any violation of this Agreement.

7.9.8 The obligations of confidentiality set forth herein shall survive termination of this Agreement but shall only remain in effect for a period of one (1) year from the date the Information is first disclosed.

7.10 Damage or Injury to Subterranean Structures or Utilities, Hazardous Materials, Pollution and Contamination

7.10.1 To the extent that work pursuant to this Agreement requires any sampling, boring, excavation, ditching or other disruption of the soil or subsurface at the Site, Olsson shall confer with Client prior to such activity and Client will be responsible for identifying, locating and marking, as necessary, any private subterranean structures or utilities and Olsson shall be responsible for arranging investigation of public subterranean structures or utilities through an appropriate utility one-call provider. Thereafter, Olsson shall take all reasonable precautions to avoid damage or injury to subterranean structures or utilities which were identified by Client or the one-call provider. Olsson shall not be responsible for any damage, liability or costs, for any property damage, injury or economic loss arising or allegedly arising from damages to subterranean structures or utilities caused by subsurface penetrations in locations approved by Client and/or the one call provider or not correctly shown on any plans, drawings or utility clearance provided to Olsson, except for damages caused by the negligence of Olsson in the use of such information.

7.10.2 It is understood and agreed that any assistance Olsson may provide Client in the disposal of waste materials shall not result in Olsson being deemed as a generator, arranger, transporter or disposer of hazardous materials or hazardous waste as defined under any law or regulation. Title to all samples and waste materials remains with Client, and at no time shall Olsson take title to the above material. Client may authorize Olsson to execute Hazardous Waste Manifest, Bill of Lading or other forms as agent of Client. If Client requests Olsson to execute such documents as its agent, the Hazardous Waste Manifest, Bill of Lading or other similar documents shall be completed in the name of the Client. Client agrees to indemnify and hold Olsson harmless from any and all claims that Olsson is a generator, arranger, transporter, or disposer of hazardous waste as a result of any actions of Olsson, including, but not limited to, Olsson signing a Hazardous Waste Manifest, Bill of Lading or other form on behalf of Client.

7.10.3 At any time, Olsson can request in writing that Client remove samples, cuttings and hazardous substances generated by the Project(s) from the project site or other location. Client shall promptly comply with such request, and pay and be responsible for the removal and lawful disposal of samples, cuttings and hazardous substances, unless other arrangements are mutually agreed upon in writing.

7.10.4 Client shall release Olsson of any liability for, and shall defend and indemnify Olsson against any and all claims, liability and expense resulting from operations under this Agreement on account of injury to, destruction of, or loss or impairment of any property right in or to oil, gas, or other mineral substance or water, if at the time of the act or omission causing such injury, destruction, loss or impairment, said substance had not been reduced to physical possession above the surface of the earth, and for any loss or damage to any formation, strata, reservoir beneath the surface of the earth.

7.10.5 Notwithstanding anything to the contrary contained herein, it is understood and agreed by and between Olsson and Client that the responsibility for pollution and contamination shall be as follows:

7.10.5.1 Unless otherwise provided herein, Client shall assume all responsibility for, including control and removal of, and protect, defend and save harmless Olsson from and against all claims, demands and causes of action of every kind and character arising from pollution or contamination (including naturally occurring radioactive material) which originates above the surface of the land or water from spills of fuels, lubricants, motor oils, pipe dope, paints, solvents, ballast, bilge and garbage, except unavoidable pollution from reserve pits, wholly in Olsson's possession and control and directly associated with Olsson's equipment.

7.10.5.2 In the event a third party commits an act or omission which results in pollution or contamination for which either Olsson or Client, for whom such party is performing work, is held to be legally liable, the responsibility therefore shall be considered as between Olsson and Client, to be the same as if the party for whom the work was performed had performed the same and all of the obligations regarding defense, indemnity, holding harmless and limitation of responsibility and liability, as set forth herein, shall be specifically applied.

7.11 Controlling Law and Venue

The parties agree that this Agreement and any legal actions concerning its validity, interpretation or performance shall be governed by the laws of the State of Nebraska. It is further agreed that any legal action between the parties arising out of this Agreement or the performance of services shall be brought in a court of competent jurisdiction in Nebraska.

7.12 Subconsultants

Olsson may utilize as necessary in its discretion subconsultants and other subcontractors. Olsson will be paid for all services rendered by its subconsultants and other subconsultants as set forth in this Agreement.

7.13 Assignment

7.13.1 Client and Olsson each are hereby bound and the partners, successors, executors, administrators and legal representatives of Client and Olsson (and to the extent permitted by paragraph 7.13.2 the assigns of Client and Olsson) are hereby bound to the other party to this Agreement and to the partners, successors, executors, administrators and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements and obligations of this Agreement.

7.13.2 Neither Client nor Olsson shall assign, sublet or transfer any rights under or interest in (including, but without limitation, moneys that may become due or moneys that are due) this Agreement without the written consent of the other, except to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent Olsson from employing such subconsultants and other subcontractors as Olsson may deem appropriate to assist in the performance of services under this Agreement.

7.13.3 Nothing under this Agreement shall be construed to give any rights or benefits in this Agreement to

anyone other than Client and Olsson, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Client and Olsson and not for the benefit of any other party. There are no third-party beneficiaries of this Agreement.

7.14 Indemnity

Olsson and Client mutually agree, to the fullest extent permitted by law, to indemnify and hold each other harmless from any and all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, relating to third party personal injury or third party property damage and arising from their own negligent acts, errors or omissions in the performance of their services under this Agreement, but only to the extent that each party is responsible for such damages, liabilities or costs on a comparative basis of fault.

7.15 Limitation on Damages

7.15.1 Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither party's individual employees, principals, officers or directors shall be subject to personal liability or damages arising out of or connected in any way to the Project(s) or to this Agreement.

7.15.2 Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither Client nor Olsson, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for any delay damages, any punitive damages or any incidental, indirect or consequential damages arising out of or connected in any way to the Project(s) or to this Agreement. This mutual waiver of delay damages and consequential damages shall include, but is not limited to, disruptions, accelerations, inefficiencies, increased construction costs, increased home office overhead, loss of use, loss of profit, loss of business, loss of income, loss of reputation or any other delay or consequential damages that either party may have incurred from any cause of action including, but not limited to, negligence, statutory violations, misrepresentation, fraud, deceptive trade practices, breach of fiduciary duties, strict liability, breach of contract and/or breach of strict or implied warranty. Both the Client and Olsson shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in the Project(s).

7.15.3 Notwithstanding any other provision of this Agreement, Client agrees that, to the fullest extent permitted by law, Olsson's total liability to the Client for any and all injuries, claims, losses, expenses, damages, or claims expenses of any kind arising from any services provided by or through Olsson under this Agreement, shall not exceed the amount of Olsson's fee earned under this Agreement. Client acknowledges that such causes include, but are not limited to, negligence, statutory violations, misrepresentation, fraud, deceptive trade practices, breach of fiduciary duties, strict liability, breach of contract and/or breach of strict or implied warranty. This limitation of liability shall apply to all phases of Olsson's services performed in connection with the Project(s), whether subsequent to or prior to the execution of this Agreement.

7.16 Entire Agreement

This Agreement supersedes all prior communications, understandings and agreements, whether oral or written. Amendments to this Agreement must be in writing and signed by the Client and Olsson.

*General Provisions modified 10/29/2018.

SCOPE OF SERVICES

This exhibit is hereby attached to and made a part of the Letter Agreement for Professional Services dated October 22, 2018 between Lower Platte North NRD ("Client") and Olsson, Inc. ("Olsson") providing for professional services. Olsson's Scope of Services for the Agreement is indicated below.

PROJECT DESCRIPTION AND LOCATION

Project will be located at: Wahoo, NE (Saunders County)

Project Description: Lower Platte North NRD Wahoo Creek Watershed Dam
The Project is three earthen embankment dams with a concrete conduit principal spillway and earth cut auxiliary spillway.

Project Description and Location

Project will be located at: Saunders County, Nebraska

Project Description: Final design dam sites 26A, 26B and 27, geotechnical investigation, permitting, survey, ROW legal descriptions, construction observation for sites 26A, 26B, and 27.

SCOPE OF SERVICES – PART I: Sites 26A, 26B, and 27

Olsson shall provide the following services (Scope of Services) to Client for the Project:

The following is a summary of the work scope including assumptions and clarifications used to determine our estimated work effort.

Phase 010 – Project Management and Meetings

001 – Project Management

This component of the project involves the Project Manager (PM) to work with Olsson's project team and with the Client's PM to ensure timely completion of quality work products within available budgetary resources. Activities completed by Olsson under this phase will include:

- Establish and maintain project schedule and budget
- Develop a project management plan
- Define individual tasks and establish cost and schedule for each task
- Prepare monthly project invoices, progress reports, and all internal coordination

002 – Project Meetings

Attend progress meetings with Client staff and attend all technical review meetings. Monthly progress meetings and a project kick-off meeting are anticipated during the design phase.

003 – LPNNRD Board Presentation

Olsson will prepare material and conduct two presentations to the LPNNRD Board detailing the results of the preliminary design for the site. These presentations are assumed to occur with presentations for the eight other sites detailed later in this scope.

Assumptions:

All meetings will be attended by a maximum of two Olsson professionals.

Deliverables: Meeting minutes, monthly invoices, monthly progress reports, and two presentations to the LPNNRD Board during the duration of the project.

Phase 020 – Geotechnical Evaluation Sites 26A, 26B and 27

001 – Geotechnical Investigation

- Drilling Services/ Field Exploration – Olsson proposes to use a truck-mounted drill rig to complete soil test borings and Electronic Cone Penetration (CPT) holes for the geotechnical investigation.
- The soil borings will be advanced to the depths proposed, or to refusal, whichever is shallower. This proposal is based on a total drilling footage of 2,525 linear feet and approximately 1,800 linear feet of CPT.
- Contact Diggers Hotline of Nebraska to locate underground utilities. To ensure the safety of the crew on site, Owner must inform Olsson of the location of all private utilities and private utility service connections. Cost of locating private utility lines and private service connections shall be Owner's responsibility. Olsson is not responsible or liable for damage to any private utility or private service connection.
- All boring locations must be readily accessible. Any cost of making boring locations accessible is Owner's responsibility. Olsson will not perform work until boring locations are accessible and acceptable to Olsson's satisfaction.
- Drilling rigs are heavy equipment. Disturbance of natural surroundings including but not limited to soil indentations, concrete cracking and damage to underground sprinkler systems, may occur. Olsson shall not be liable or responsible for any site disturbance that may occur as a result of bringing equipment on site. Owner accepts full responsibility for site disturbance.
- Sampling of soils in general accordance with ASTM D-1586 and ATSM D-1587.
- Obtain groundwater levels in the test borings at the time of drilling and upon completion of the drilling operations.

002 – Geotechnical Services - Laboratory Services

- As soil conditions dictate, laboratory testing may include visual soil classification (ASTM D-2488), unconfined compression tests (ASTM D-2166), thin-walled tube density tests (ASTM D-2937), moisture content tests (ASTM D-2216), Atterberg limit tests (ASTM D4318), a Standard Proctor test (ASTM D-698), a one-dimensional consolidation test (ASTM D-2435), crumb, pinhole, permeability, and triaxial testing.

003 – Geotechnical Services - Engineering Analysis and Report Preparation

- Settlement analysis to evaluate the total and differential settlement anticipated along the dam centerline. Recommendations regarding fill height to account for the settlement will be provided along with any remedial measures necessary to address potential cracking related to excessive differential settlement.
- Analysis of the seepage potential through the dam embankment and foundation soils. For water budgeting purposes, estimated seepage rates through the embankment and foundation will be provided.
- Slope stability analysis will be performed for the following conditions: steady state seepage, seismic, rapid drawdown and end of construction.
- Discussion of the effects of the structural fill placement on the existing soil strata.

- Recommendations regarding the thickness, moisture and compaction criteria of any backfill or embankment fill.
- If sand is encountered, recommendations will be provided for one solution of either a cutoff trench, seepage berm, or inverted filter within the downstream channel. This does not include pressure relief wells.
- Discussion of anticipated groundwater concerns, along with recommendations for addressing these concerns during construction, if required.

Deliverables: Geotechnical Report

Phase 030 – Design

001 – Hydraulic Analysis and Sediment Load Calculations

- Activities completed by Olsson under this phase will include development of hydrologic and hydraulic models for the use in the design of dam sites 26A, 26B and 27. Inflow and outflow hydrographs will be developed to determine effects of alternative spillway designs of dam height and pool elevations. Olsson will route the principal spillway hydrograph, stability design hydrograph, and the freeboard hydrograph as defined in the NRCS Technical Release 60 (TR-60).
- Olsson will calculate the total anticipated sediment load to the dam site. The Revised Universal Soil Loss Equation (RUSLE) or similar soil loss estimating technique will be used. The intent is to design the reservoir for a minimum of a 50-year design life, appropriate trap efficiencies and bank erosion.
- Stage-vs-Storage: Storage volumes for the proposed reservoir will be calculated at 1-foot increments. LiDAR data will be supplemented with additional survey and the effects of grading changes evaluated.
- SITES Modeling will be completed to determine auxiliary spillway sizing and erosion of the auxiliary spillway.

002 – Preliminary and Final Design of Dams and Spillways

Olsson will prepare detailed drawings (60% preliminary design and final design) for the proposed construction work and for equipment and materials required under the Agreement. Generally, the construction plans will include the following:

- Embankment Layout and Sizing
- Borrow Area Grading Plan
- General Reservoir Layout and Grading Plans
- Auxiliary Spillway Sizing and Alignment
- Auxiliary Spillway Plan and Profile
- Principal Spillway Alignment
- Principal Spillway Plan and Profile
- Internal Drainage System and Cleanout Locations
- Cross Sections for Spillways and Dam Embankment
- Inlet and Outlet Typical Details

003 – Quality Control/Quality Assurance

Olsson will conduct internal quality reviews at the 60 and 90 percent design stages. The QA/QC reviews of the results of the analyses and design efforts completed to this point in the project will be performed by senior engineers and senior construction managers for accuracy and constructability. They will discuss the project status and any concerns resulting from review of the project. They will also discuss if any re-analysis or course corrections in the preliminary design process should occur.

Phase 040 – Environmental / 404 Permitting Sites 26A, 26B and 27

001 – USACE Section 404 Permit

Olsson will prepare a Section 404 Permit application package for the project. The package will include each item required to obtain an Individual Section 404 Permit from the USACE. This permit application will include an evaluation of project impacts based on the wetland delineation provide by the NRD and project design. Olsson will also coordinate with the NRD to develop a project Purpose and Need and range of potential alternatives. Olsson will prepare a practicability screening assessment for each alternative. This screening will identify which alternatives can be eliminated from consideration, and which will be carried forward for evaluation based on the practicability of each to implement based on cost, logistics, and technology.

Olsson will complete an alternatives evaluation for the practicable alternatives (we assume up to 5 various alternatives will be considered practicable). This alternative evaluation will consider the impacts to the environment of each practicable alternative and will be the baseline for determining the Least Environmentally Damaging Practicable Alternative.

Olsson will compile this information and complete the Section 404 Permit Application. Olsson will coordinate with the NRD and submit the permit application to the USACE.

Olsson anticipates up to four agency meetings will occur as part of this process, including a pre-application meeting and up to three meetings after the permit package has been submitted. These meetings will be located at the NRD/USACE Wehrspann office.

002 – Waters of the U.S. Identification

Olsson will utilize the wetland and waters of the U.S. delineation information previously obtained for this project. No additional wetland delineations will occur.

003 – Cultural Resources Survey

It is assumed that the Cultural Resources Investigation for sites 26A, 26B, and 27 has been completed. No work anticipated for this task.

004 – Develop Mitigation Plan

Olsson anticipates wetland and potential channel mitigation will be required as a result of project impacts. Olsson will design mitigation to meet USACE requirements for the Section 404 permit. The mitigation design will include design sheets for inclusion in the 60% design drawings, as well as a 12 components of mitigation plan, which will be included in the Section 404 Permit Application.

005 – Meetings with NeDNR Dam Safety

Olsson will coordinate and participate in two meetings with the dam safety personnel at the Nebraska Department of Natural Resources. One meeting will occur at the beginning of the preliminary design, and the second meeting will occur at the conclusion of design. Olsson will produce meeting minutes for distribution to applicable entities following the meeting.

Deliverables: Section 404 Permit application package, mitigation design, NeDNR Dam Safety meeting minutes.

Phase 050 – Survey and ROW Legal Descriptions

001 – Topographic and boundary Survey

Topographic features will be surveyed to create a surface represented by 1-foot contours. Improvements within the limits will be located, including: buildings, roads, structures, pipes, fences, gravel surfaces, concrete surfaces, asphalt surfaces, trees, and utilities.

Survey will be on a Modified State Plane Coordinate System established by Olsson Associates on previous projects.

A boundary survey will be performed to locate section corners, property corners and any other corners necessary to establish land ownership. A total of 12 parcels are anticipated to be impacted as a result of this project.

A Utility-One-Call will be made for the site. Utilities that are marked will be located. Above ground visible utilities will be located. Olsson will not be responsible for underground utilities not marked by the utility locate, also underground structures or tanks that are not visible on the surface of the site. An attempt will be made to obtain utility maps from the utilities listed on the Utility-One-Call. If maps are provided those utilities will be placed on the survey. Manholes will be inverted to get the pipe size and flow lines elevations. Any private utilities must be marked prior to field survey by a private locating company at the Clients expense. If not marked at time of field survey an additional fee will be required to pick them up.

002 – Bore Hole Layout

Olsson surveyors will coordinate with the geotechnical engineers to layout and properly identify the locations of the geotechnical bore hole locations. Bore hole locations will be identified on the design plans.

003 – Prepare ROW Maps and Legal Descriptions

Based on the proposed flood boundaries of the project, Olsson will develop ROW maps based on current title commitments by recorded subdivision plats, utility records and other recorded surveys and documentation at the Saunders County Surveyor's office and the Saunders County Register of Deeds office.

Olsson will develop legal descriptions and drawings for land parcels acquisition by the Client.

Deliverables: Legal survey of boundaries, property lines, easements, section lines, utilities, and topographic data supplemented with LiDAR

Phase 060 – Community/Public Participation

Community/public participation is scoped in phase 150

Phase 070 – Construction Phase Services

The following Construction Phase Services detailed below is based on an estimated 30 hours per week for 6 months.

001 – Bidding Services

Prepare Notice to Bidders and Issue Documents

Olsson will coordinate the issuance of notices to bidders and the production and distribution of bidding documents. Notices will be placed in the official publications directed by the Client, and in bidding services known to provide data

to contractors in the area. In addition, invitations will be mailed directly to contractors whom the project team and/or the Client know will be interested in the project. Documents will be available for inspection at Olsson offices.

Answer Questions and Prepare Addenda

Olsson will coordinate answering questions raised by bidders. Addenda will be prepared, as required, to provide clarification to questions. The Client will be informed on a regular basis of any project changes resulting from bidders' questions.

Review and Evaluate Bids

Olsson will attend the bid opening. All bids properly received will be reviewed. Any inconsistencies or irregularities found in the bids will be reported to the Client. Olsson will prepare a bid tabulation of bids received and will distribute the bid tabulation to all bidders. Olsson will evaluate the bids and make a written recommendation to the Client concerning contract award.

Conform Documents

Conformed copies of the contract documents, including all insurance and bond forms, will be prepared by Olsson. Olsson will review the documents to confirm that all procedures have been properly followed. Copies of the conformed documents will be provided to the Client for review. Approved copies will be distributed to the Client, the contractor, and Olsson. These documents form the official contract between the Client and the contractor, as well as the basis for all decisions concerning the work.

002 – Construction Management

Olsson will perform Construction Management Services during the construction phase of the project. In the performance of these services, Olsson shall not have authority or responsibility to supervise, direct, or control the Contractor's work or the Contractor's means, methods, techniques, sequences, or procedures of construction. Olsson shall not have authority or responsibility for safety precautions and programs incident to the Contractor's work or for any failure of the Contractor to comply with laws, regulations, rules, ordinances, codes or orders applicable to the Contractor furnishing and performing the work. Specific services to be performed by Olsson are as follows:

- **Pre-construction Conference**
 - Olsson will prepare an agenda and conduct a pre-construction conference. The pre-construction conference will include a discussion of the Contractor's tentative schedule, procedures for transmittal and review of the Contractor's submittals, processing payment applications, critical work sequencing, change orders, record documents, and the Contractor's responsibilities for safety and first aid. Procedures for dealing with unforeseen problems will be developed and discussed.
- **Progress Meetings**
 - Olsson will prepare an agenda and conduct progress meetings as needed to assist in resolution of conflicts and scheduling of the project. Progress meetings will include discussion of the Contractor's construction schedule, site coordination and defects and deficiencies in the work of the Contractors.

- Review Contractor's Submittals
 - Respond to fabrication and field questions and proposed changes
 - Evaluate conflicts involving utilities
 - Olsson will review Contractor submittals, for equipment, materials, and construction. Submittals shall include all shop drawings, request for information and project correspondence. All requests for variations from the contract documents will be reviewed with the Project Engineer and CLIENT before issuing an approval to the contractor. Such reviews shall not extend to means, methods, techniques, sequences, or procedures of construction or to safety precautions and programs incident thereto.
- Pay Requests
 - Verify quantities of stored materials and completed work. Prepare and process payment requests based on field verifications of quantities requested by the Contractor.
 - Review and process the Contractor's monthly payment requests, and forward to the CLIENT for payment.
- Process Change Orders
 - Olsson will coordinate the preparation of any change orders that are agreed to by the contract parties. Documentation to support the basis for the claim will be developed, as well as justification for change to the contract price. Olsson will review all change orders to ensure that the CLIENT's interests have been protected in the proceedings, and all change order requests will be discussed with the CLIENT before they are developed in final form.
- Contract Document Clarification
 - Clarify construction contract documents when requested by the CLIENT or Contractor. When authorized by the CLIENT and Contractor, Olsson may interpret construction contract drawings and specifications upon request by subcontractors and suppliers.
- Project Files
 - Olsson will maintain appropriate project files related to the project. Included in the project file shall be; project correspondence, work change directives, change orders, meeting minutes, request for information, material certifications, test reports, construction reports and project schedules.
- Project Coordination
 - Olsson will provide project coordination with Contractor, Subcontractors, Utility Contractors, Regulatory Agencies, and Client to facilitate project timeline and milestones and resolve scheduling conflicts that could result in delays to the project schedule.
- Substantial Completion
 - Upon receipt of written notification from the Contractor of substantial completion, schedule and attend a walk through to identify items to be completed or corrected prior to accepting substantial completion.
- Final Completion
 - Schedule and conduct a "final" completion walkthrough with the CLIENT and Contractor to review completion of "punch list" work with the CLIENT, Contractor, Project Engineer, and Regulatory Agencies

and identify items requiring completion or correction prior to final payment.

- Olsson will perform project closeout services.
- Record Drawings
 - Olsson will prepare record drawings, based on contractors' "red lines" and site observation. This information will be combined and one set of redlined record drawings in PDF format on CD will be provided to the CLIENT at the completion of the project. (Updated electronic CAD files of the record drawings are not included in this scope of work).

003 – Construction Observation

Olsson will furnish Construction Observation as Required, starting at the date of the Notice to Proceed. Olsson will observe the Contractor's work and perform the services listed below. Olsson shall not have the responsibility for the superintendence of construction site conditions, safety, safe practices or unsafe practices or conditions, operation, equipment, or personnel other than employees of Olsson. This service shall in no way relieve the Contractor of complete supervision of the work or the Contractor's obligation for complete compliance with the drawings and specifications. The Contractor shall have sole responsibility for safety and for maintaining safe practices and avoiding unsafe practices or conditions. Specific services performed by Olsson are as follows:

- Construction Reporting
 - Olsson will complete construction reports and a diary containing a summary of the Contractor's progress, general conditions of the work, problems & resolutions or proposed resolutions and project quantities.
- Project Documentation
 - Compile documentation to support the basis of all Requests For Information (RFI), Field Orders, Work Change Directives, and Change Orders.
 - Olsson will prepare and keep detailed notes, computations and measurements; records of quantities of pay items constructed, test reports or basis of acceptance of installed materials and a record of the Contractor's operations.
- Field Observation
 - Perform Field Observation of the general progress of the work to assist in determining if the work is proceeding in general accordance with the plans and specifications. All discrepancies will be reported to the CLIENT, Contractor, and Project Engineer. Project Engineer shall approve corrective measures prior to correcting work.
- Record Drawings
 - Maintain record drawings and specifications based on site observation and the Contractor's record drawings.

SCOPE OF SERVICES – PART II: Sites 55, 66, 77, 82, 83, 84, 85, and 86

Project Description and Location

Project will be located at: Saunders County, Nebraska

Project Description: Final design dam sites 55, 66, 77, 82, 83, 85, and 86 geotechnical investigation, permitting, survey, ROW legal descriptions, cultural resources investigation, one submittal of WSF and one submittal of WFPO funding applications. Construction phase

services are not included as part of this scope but will be included as a separate amendment once construction timeline is determined.

Scope of Services

Olsson shall provide the following services (Scope of Services) to Client for the Project: This Scope of Services has been prepared for the development of eight dams sites located in Saunders County, Nebraska. The Project consists of eight earthen embankment dams with a concrete conduit principal spillway and earth cut auxiliary spillway.

The following is a summary of the work scope including assumptions and clarifications used to determine our estimated work effort.

Phase 100 – Project Management and Meetings

001 – Project Management

This component of the project involves the Project Manager (PM) to work with Olsson's project team and with the Client's PM to ensure timely completion of quality work products within available budgetary resources. Activities completed by Olsson under this phase will include:

- Establish and maintain project schedule and budget
- Develop a project management plan
- Define individual tasks and establish cost and schedule for each task
- Prepare monthly project invoices, progress reports, and all internal coordination

002 – Project Meetings

Attend progress meetings with Client staff and attend all technical review meetings. Monthly progress meetings and a project kick-off meeting are anticipated during the design phase.

003 – LPNNRD Board Presentation

Olsson will prepare material and conduct two presentations to the LPNNRD Board detailing the results of the preliminary design for the site. These presentations are assumed to occur with presentations for the three other sites detailed previously in this scope.

Assumptions:

All meetings will be attended by a maximum of two Olsson professionals.

Deliverables: Meeting minutes, monthly invoices, monthly progress reports, and two presentations to the LPNNRD Board during the duration of the project.

Phase 110 – Geotechnical Evaluation

001 – Geotechnical Investigation

- Drilling Services/ Field Exploration – Olsson proposes to use a truck-mounted drill rig to complete soil test borings and Electronic Cone Penetration (CPT) holes for the geotechnical investigation.
- The soil borings will be advanced to the depths proposed, or to refusal, whichever is shallower. This proposal is based on a total drilling footage of 6,565 linear feet and approximately 4,800 linear feet of CPT.
- Contact Diggers Hotline of Nebraska to locate underground utilities. To ensure the safety of the crew on site, Owner must inform Olsson of the location of all private utilities and private utility service connections. Cost of locating private utility lines and private service connections shall be Owner's responsibility.

Olsson is not responsible or liable for damage to any private utility or private service connection.

- All boring locations must be readily accessible. Any cost of making boring locations accessible is Owner's responsibility. Olsson will not perform work until boring locations are accessible and acceptable to Olsson's satisfaction.
- Drilling rigs are heavy equipment. Disturbance of natural surroundings including but not limited to soil indentations, concrete cracking and damage to underground sprinkler systems, may occur. Olsson shall not be liable or responsible for any site disturbance that may occur as a result of bringing equipment on site. Owner accepts full responsibility for site disturbance.
- Sampling of soils in general accordance with ASTM D-1586 and ATSM D-1587.
- Obtain groundwater levels in the test borings at the time of drilling and upon completion of the drilling operations.

002 – Geotechnical Services - Laboratory Services

- As soil conditions dictate, laboratory testing may include visual soil classification (ASTM D-2488), unconfined compression tests (ASTM D-2166), thin-walled tube density tests (ASTM D-2937), moisture content tests (ASTM D-2216), Atterberg limit tests (ASTM D4318), a Standard Proctor test (ASTM D-698), a one-dimensional consolidation test (ASTM D-2435), crumb, pinhole, permeability, and triaxial testing.

003 – Geotechnical Services - Engineering Analysis and Report Preparation

- Settlement analysis to evaluate the total and differential settlement anticipated along the dam centerline. Recommendations regarding fill height to account for the settlement will be provided along with any remedial measures necessary to address potential cracking related to excessive differential settlement.
- Analysis of the seepage potential through the dam embankment and foundation soils. For water budgeting purposes, estimated seepage rates through the embankment and foundation will be provided.
- Slope stability analysis will be performed for the following conditions: steady state seepage, seismic, rapid drawdown and end of construction.
- Discussion of the effects of the structural fill placement on the existing soil strata.
- Recommendations regarding the thickness, moisture and compaction criteria of any backfill or embankment fill.
- If sand is encountered, recommendations will be provided for one solution of either a cutoff trench, seepage berm, or inverted filter within the downstream channel. This does not include pressure relief wells.
- Discussion of anticipated groundwater concerns, along with recommendations for addressing these concerns during construction, if required.

Deliverables: Geotechnical Report

Phase 120 – Preliminary Design

001 – Hydraulic Analysis and Sediment Load Calculations

- Activities completed by Olsson under this phase will include development of hydrologic and hydraulic models for the use in the design of dam sites 55, 66, 77, 82, 83, 84, 85, and 86. Inflow and outflow hydrographs will be developed to determine effects of alternative spillway designs of dam height and pool elevations. Olsson will route the principal spillway hydrograph, stability design hydrograph and the freeboard hydrograph as defined in the NRCS Technical Release 60 (TR-60).

- Olsson will calculate the total anticipated sediment load to the dam sites. The Revised Universal Soil Loss Equation (RUSLE) or similar soil loss estimating technique will be used. The intent is to design the reservoir for a minimum of a 50-year design life, appropriate trap efficiencies, and bank erosion.
- Stage-vs-Storage: Storage volumes for the proposed reservoir will be calculated at 1-foot increments. LiDAR data will be supplemented with additional survey and the effects of grading changes evaluated.
- SITES Modeling will be completed to determine auxiliary spillway sizing and erosion of the auxiliary spillway.

002 – Preliminary and Final Design of Dam and Spillway

Olsson will prepare detailed drawings (60% preliminary design and final design) for the proposed construction work and for equipment and materials required under the Agreement. Generally, the construction plans will include the following:

- Embankment Layout and Sizing
- Borrow Area Grading Plan
- General Reservoir Layout and Grading Plans
- Auxiliary Spillway Sizing and Alignment
- Auxiliary Spillway Plan and Profile
- Principal Spillway Alignment
- Principal Spillway Plan and Profile
- Internal Drainage System with Cleanout Locations
- Cross Sections for Spillways and Dam Embankment
- Inlet and Outlet Typical Details

003 – Quality Control/Quality Assurance

Olsson will conduct internal quality reviews at the 60 and 90 percent design stages. The QA/QC reviews of the results of the analyses and design efforts completed to this point in the project will be performed by senior engineers and senior construction managers for accuracy and constructability. They will discuss the project status and any concerns resulting from review of the project. They will also discuss if any re-analysis or course corrections in the preliminary design process should occur.

Phase 130 – Environmental / 404 Permitting

001 – USACE Section 404 Permit

Olsson will prepare a Section 404 Permit application package for each of the 8 sites. The package will include each item required to obtain an Individual Section 404 Permit from the USACE. This permit application will include an evaluation of project impacts based on the wetland delineation provide by the NRD and project design. Olsson will also coordinate with the NRD to develop a project Purpose and Need and range of potential alternatives. Olsson will prepare a practicability screening assessment for each alternative. This screening will identify which alternatives can be eliminated from consideration, and which will be carried forward for evaluation based on the practicability of each to implement based on cost, logistics, and technology.

Olsson will complete an alternatives evaluation for the practicable alternatives (we assume up to 5 various alternatives will be considered practicable). This alternative evaluation will consider the impacts to the environment of each

practicable alternative and will be the baseline for determining the Least Environmentally Damaging Practicable Alternative.

Olsson will compile this information and complete the Section 404 Permit Application. This information will be provided to the NRD to be submitted as each project obtains funding.

Olsson anticipates up to two agency meetings will occur as part of this process, including a pre-application meeting and a meeting to discuss the alternatives analysis and mitigation. These meetings will be located at the NRD/USACE Wehrspann office.

002 – Waters of the U.S. Identification

Olsson will utilize the wetland and waters of the U.S. delineation information previously obtained for this project. No additional wetland delineations will occur.

003 – Cultural Resources Survey

It is assumed that the Cultural Resources Investigation for these eight sites have been completed. No work anticipated for this task.

004 – Develop Mitigation Plan

Olsson anticipates wetland and potential channel mitigation will be required as a result of project impacts. Olsson will design mitigation to meet USACE requirements for the Section 404 permit. The mitigation design will include design sheets for inclusion in the 60% design drawings, as well as a 12 components of mitigation plan, which will be included in the Section 404 Permit Application.

005 – Meetings with NDNR Dam Safety

Olsson will coordinate and participate in two meetings with the dam safety personnel at the Nebraska Department of Natural Resources. One meeting will occur at the beginning of the preliminary design, and the second meeting will occur at the conclusion of the design. Olsson will produce meeting minutes for distribution to applicable entities following the meeting.

Deliverables: Section 404 Permit application package, mitigation design, NDNR Dam Safety meeting minutes.

Phase 140 – Survey and ROW Legal Descriptions

001 – Topographic and boundary Survey

Topographic features will be surveyed to create a surface represented by 1-foot contours. Improvements within the limits will be located, including: buildings, roads, structures, pipes, fences, gravel surfaces, concrete surfaces, asphalt surfaces, trees, and utilities.

Survey will be on a Modified State Plane Coordinate System established by Olsson Associates on previous projects.

A boundary survey will be performed to locate section corners, property corners, and any other corners necessary to establish land ownership. The client will provide title searches and documents to Olsson.

A Utility-One-Call will be made for the site. Utilities that are marked will be located. Above ground visible utilities will be located. Olsson will not be

responsible for underground utilities not marked by the utility locate, also underground structures or tanks that are not visible on the surface of the site. An attempt will be made to obtain utility maps from the utilities listed on the Utility-One-Call. If maps are provided those utilities will be placed on the survey. Manholes will be inverted to get the pipe size and flow lines elevations. Any private utilities must be marked prior to field survey by a private locating company at the Clients expense. If not marked at time of field survey an additional fee will be required to pick them up.

002 – Bore Hole Layout

Olsson surveyors will coordinate with the geotechnical engineers to layout and properly identify the locations of the geotechnical bore hole locations.

003 – Prepare ROW Maps and Legal Descriptions

Based on the proposed flood boundaries of the project, Olsson will develop ROW maps based on current title commitments by recorded subdivision plats, utility records and other recorded surveys and documentation at the Saunders County Surveyor's office and the Saunders County Register of Deeds office.

Olsson will develop legal descriptions and drawings for land parcels acquisition by the Client.

Deliverables: Legal survey of boundaries, property lines, easements, section lines, utilities, and topographic data supplemented with LiDAR

Phase 150 – Community/Public Participation

Olsson will meet with project team members to develop public involvement strategies prior to the public meetings. The Consultant shall be responsible for distributing meeting invitations, coordinating meeting locations, and preparing meeting minutes.

A public involvement plan will be developed for review and approval by project team members. The plan should include dates of anticipated meetings, anticipated forms of communication with the public (i.e. website, newsletter, door hangers, etc.), and a database of adjacent property owners and other project stakeholders. All information to be sent to the public or posted to the web shall be reviewed by the Client Project manager prior to distribution.

Olsson will schedule, arrange, and facilitate two public open houses to be held in the Spring and Fall of 2019. The Consultant shall draft a newspaper notice of the open house to be reviewed by the Client's Project Manager. The notice of the open houses should be published 10 days prior to the event in the local newspaper. During the public meeting, Client staff and the Consultant will be available to answer questions and receive comments. Olsson will provide and maintain a sign-in list and comment forms for the open houses and prepare a written summation of the oral and written comments received. The Consultant shall provide any necessary follow-up.

Olsson will develop and reproduce 2 newsletters in conjunction with the public meetings. Newsletters shall be mailed to all project stakeholders and posted to the client's web site. The Consultant shall also develop other informational material such as door hangers, postcards, or meeting invitations. All

informational materials shall be reviewed and approved by the Client's Project Manager prior to printing.

A final report documenting the public involvement process will be developed. The report shall include tools and techniques utilized, numbers of citizens participating, meeting minutes, a list of meeting attendees, and general description of public reaction.

Phase 160 – Construction Phase Services

Construction phase services are not part of this fee. A separate scope and fee will be developed when timing of construction is determined.

Should Client request work in addition to the Scope of Services, Olsson shall invoice Client for such additional services (Optional Additional Services) at the standard hourly billing labor rate charged for those employees performing the work, plus reimbursable expenses if any. Olsson shall not commence work on Optional Additional Services without Client's prior written approval.

ATTACHMENT A

| Date: Job: | | Sites 26A, 26B & 27 | <u>TOTALS</u> |
|--------------------|---------------------------------------|--------------------------------|----------------|
| Phase/ Task | Description of Work | Total Fee | |
| | | | |
| | | | |
| Phase 010 | Project Management | | |
| | | | |
| Phase 010 Total | | \$ | 21,840 |
| | | | |
| Phase 020 | Geotechnical Engineering | | |
| | | | |
| Phase 020 Total | | \$ | 222,485 |
| | | | |
| Phase 030 | Dam Design | | |
| | | | |
| Phase 030 Total | | \$ | 173,160 |
| | | | |
| Phase 040 | Permitting | | |
| | | | |
| Phase 040 Total | | \$ | 79,960 |
| | | | |
| Phase 050 | Survey and Legal Descriptions | | |
| | | | |
| Phase 050 Total | | \$ | 10,780 |
| | | | |
| Phase 060 | Community/Public Participation | | |
| | | | |
| Phase 060 Total | | | |
| | | | |
| Phase 070 | Construction Services | | |
| | | | |
| Phase 070 Total | | \$ | 75,600 |
| | | | |
| GRAND TOTAL | | \$ | 583,825 |

ATTACHMENT B

| Date: Job: | Eight Sites 55, 66, 77, 82, 83, 84, 85, & 86 | <u>TOTALS</u> |
|--------------------|---|---------------|
| Phase/ Task | Description of Work | Total Fee |
| Phase 100 | Project Management | |
| Phase 100 Total | | \$ 62,400 |
| Phase 110 | Geotechnical Engineering | |
| Phase 110 Total | | \$ 607,460 |
| Phase 120 | Dam Design | |
| Phase 120 Total | | \$ 436,278 |
| Phase 130 | Permitting | |
| Phase 130 Total | | \$ 251,140 |
| Phase 140 | Survey and Legal Descriptions | |
| Phase 140 Total | | \$ 28,875 |
| Phase 150 | Community/Public Participation | |
| Phase 150 Total | | \$ 30,000 |
| GRAND TOTAL | | \$ 1,416,153 |

REIMBURSABLE EXPENSE SCHEDULE

The expenses incurred by Olsson or Olsson's independent professional associates or consultants directly or indirectly in connection with the Project shall be included in periodic billing as follows:

| <u>Classification</u> | <u>Cost</u> |
|---|--------------------|
| Automobiles (Personal Vehicle) | \$0.545/mile* |
| Suburban's and Pick-Ups | \$0.75/mile* |
| Automobiles (Olsson Vehicle) | \$85.00/day |
| Other Travel or Lodging Cost | Actual Cost |
| Meals | Actual Cost |
| Printing and Duplication including Mylars and Linens | |
| In-House | Actual Cost |
| Outside | Actual Cost+10% |
| Postage & Shipping Charges for Project Related Materials including Express Mail and Special Delivery | Actual Cost |
| Film and Photo Developing | Actual Cost+10% |
| Telephone and Fax Transmissions | Actual Cost+10% |
| Miscellaneous Materials & Supplies Applicable to this Project | Actual Cost+10% |
| Copies of Deeds, Easements or other Project Related Documents | Actual Cost+10% |
| Fees for Applications or Permits | Actual Cost+10% |
| Sub-Consultants | Actual Cost+10% |

*Rates consistent with the IRS Mileage Rate Reimbursement Guidelines (Subject to Change).



LETTER AGREEMENT AMENDMENT #1

Date: June 10th, 2022

This AMENDMENT ("Amendment") shall amend and become a part of the Letter Agreement for Professional Services dated October 22, 2018 between Lower Platte North NRD ("Client") and Olsson, Inc. ("Olsson") providing for professional services for the following Project (the "Agreement"):

PROJECT DESCRIPTION AND LOCATION

Project is located at: Wahoo, NE (Saunders County)

Project Description: Final design dam sites 26A, 26B and 27, geotechnical investigation, permitting, survey, ROW legal descriptions, construction observation for sites 26A, 26B, and 27.

SCOPE OF SERVICES – PART I: Sites 26A, 26B, and 27

Client and Olsson hereby agree that Olsson's Scope of Services under the Agreement is amended by adding the services specifically described below for the additional compensation set forth below:

Project Timeline Delay (Part I)

Design work began for the Wahoo Creek Dams design services in approximately November of 2018, mainly just focused on the geotechnical exploration for the Part 1 dam sites. It was then decided by the NRD to put the remainder of the design services for Part 1 on-hold in March of 2019 waiting for the approval of the Watershed plan by NRCS.

Over the last 2.6-year delay period, salaries and other expenses have increased, resulting in the modification to the contract.

The original contract for the Wahoo Creek design services has a start date was November 5, 2018. The design services were put on hold for Sites 26a, 26b, and 27 in approximately March of 2019, so a delay period of 2.6 years for those sites.

Changes to the design fee for Phase I is highlighted in the attached Exhibit A. An escalation rate of 3.5% was utilized to calculate the increase in fee over the 2.6-year delay period.

Additional Construction Phase Services (Part I)

The original contract estimated Construction Phase Services based on 30 hours per week for 6 months of construction. Based upon updated funding and accelerated timelines for construction of the Part 1 dams, additional on-site time, Project Management, and Engineering Support will be needed during the construction phase. The scope of services for these additional services are outlined below.

We have estimated the on-site Olsson representative based on a total of 40 hours per week for a 6 months of construction period. We have assumed no overtime hours will be required by the on-site Olsson representative. If overtime is required based upon contractor schedule, Olsson will discuss modifications to the scoped hours and resulting fee with the Client.

Phase 80 – Construction Project Management

001 – Construction Project Management

This component of the project involves the Project Manager (PM) working with the Client PM, Contractor(s) for timely completion of quality work products within available budgetary resources. Activities completed by Olsson under this phase will include:

- Establish and maintain project schedule and budget
- Prepare monthly project invoices, progress reports, and all internal coordination.
- QA/QC reviews of reporting and field activities completed by on-site Olsson personnel.
- Attend a maximum of 3 board meetings to provide construction updates
- Attend a maximum of 3 project committee meetings to provide construction updates
- Attend a maximum of 8 on-site meetings to coordinate with contractor and/or other parties

Phase 90 – As-Built Survey (Post Construction)

001 – As-Built Survey

One post construction as-built survey per dam including the following items:

- Embankment and auxiliary spillway topo
- Riser inlet elevation
- Outfall pipe invert
- Drawdown invert
- Foundation drain outfalls invert

Phase 100 –Engineering Support

001 – Engineering Support

During the construction of an earthen embankment, technical questions will arise that will need support by Water Resources and Geotechnical Engineers. Activities completed by Olsson under this phase will include:

- Up to 3 on-site visits per dam per engineer during construction of the dams
- Office related technical questions (11 hours per dam per engineer)

PROJECT DESCRIPTION AND LOCATION

Project is located at: Wahoo, NE (Saunders County)

Project Description: Final design dam sites 55, 66, 77, 82, ~~83~~, 85, and 86 geotechnical investigation, permitting, survey, ROW legal descriptions, cultural resources investigation, one submittal of WSF and one submittal of WFPO funding applications.

Construction phase services are now included as part of this amendment based upon changes in project funding and overall timeline for the project.

SCOPE OF SERVICES – PART II: Sites 55, 66, 77, 82, ~~83~~, 84, 85, and 86

Client and Olsson hereby agree that Olsson's Scope of Services under the Agreement is amended by adding the services specifically described below for the additional compensation set forth below:

Project Timeline Delay & Removal of Site 83 (Part II)

Notice to Proceed on the design services for the 2nd seven dams was given in December of 2021. The original contract for the Wahoo Creek design services has a start date was November 5, 2018. Over the last 3-year delay period, salaries and other expenses have increased, resulting in our request to modify the contract. Over that same time, it was also decided by the NRD to remove one of the dams from the Watershed plan, specifically Site 83. That has also changed the overall scope and fee for our design services.

No work (field or design) had been completed on Sites 55, 66, 77, 82, 84, 85, & 86 up until December of 2021, so a 3-year delay period was used for those sites.

Changes to the design fee for Part II is highlighted in the attached Exhibit C. An escalation rate of 3.5% was utilized to calculate the increase in fee over the 3-year delay period.

Construction Phase Services (Part II)

Construction phase services for Part II were not included in the original contract. Based upon updated funding and accelerated timelines for construction of the Part II dams, the following scope of services will be added by amendment to the contract.

We have estimated the on-site Olsson representative based on 40 hours per week for a 22 months of construction period. We have assumed no overtime hours will be required by the on-site Olsson representative. If overtime is required based upon contractor schedule, Olsson will discuss modifications to the scoped hours and resulting fee with the Client.

Phase 170 – Construction Project Management

001 – Construction Project Management

This component of the project involves the Project Manager (PM) working with the Client PM, Contractor(s) for timely completion of quality work products within available budgetary resources. Activities completed by Olsson under this phase will include:

- Establish and maintain project schedule and budget
- Prepare monthly project invoices, progress reports, and all internal coordination
- QA/QC reviews of reporting and field activities completed by on-site Olsson personnel.
- Attend a maximum of 10 board meetings to provide construction updates
- Attend a maximum of 10 project committee meetings to provide construction updates
- Attend a maximum of 21 on-site meetings to coordinate with contractor and/or other parties

Phase 180 – As-Built Survey (Post Construction)

001 – As-Built Survey

One post construction as-built survey per dam including the following items:

- Embankment and auxiliary spillway topo
- Riser inlet elevation
- Outfall pipe invert
- Drawdown invert
- Foundation drain outfalls invert

Phase 190 –Engineering Support

001 – Engineering Support

During the construction of an earthen embankment, technical questions will arise that will need support by Water Resources and Geotechnical Engineers. Activities completed by Olsson under this phase will include:

- Up to 3 on-site visits per dam per engineer during construction of the dams
- Office related technical questions (11 hours per dam per engineer)

Phase 200 – Construction Phase Services

001 – Bidding Services

Prepare Notice to Bidders and Issue Documents

Olsson will coordinate the issuance of notices to bidders and the production and distribution of bidding documents. Notices will be placed in the official publications directed by the Client, and in bidding services known to provide data to contractors in the area. In addition, invitations will be mailed directly to contractors whom the project team and/or the Client know will be interested in the project. Documents will be available for inspection at Olsson offices.

Answer Questions and Prepare Addenda

Olsson will coordinate answering questions raised by bidders. Addenda will be prepared, as required, to provide clarification to questions. The Client will be informed on a regular basis of any project changes resulting from bidders' questions.

Review and Evaluate Bids

Olsson will attend the bid opening. All bids properly received will be reviewed. Any inconsistencies or irregularities found in the bids will be reported to the Client. Olsson will prepare a bid tabulation of bids received and will distribute the bid tabulation to all bidders. Olsson will evaluate the bids and make a written recommendation to the Client concerning contract award.

Conform Documents

Conformed copies of the contract documents, including all insurance and bond forms, will be prepared by Olsson. Olsson will review the documents to confirm that all procedures have been properly followed. Copies of the conformed documents will be provided to the Client for review. Approved copies will be

distributed to the Client, the contractor, and Olsson. These documents form the official contract between the Client and the contractor, as well as the basis for all decisions concerning the work.

002 – Construction Management

Olsson will perform Construction Management Services during the construction phase of the project. In the performance of these services, Olsson shall not have authority or responsibility to supervise, direct, or control the Contractor's work or the Contractor's means, methods, techniques, sequences, or procedures of construction. Olsson shall not have authority or responsibility for safety precautions and programs incident to the Contractor's work or for any failure of the Contractor to comply with laws, regulations, rules, ordinances, codes or orders applicable to the Contractor furnishing and performing the work. Specific services to be performed by Olsson are as follows:

- **Pre-construction Conference**
 - Olsson will prepare an agenda and conduct a pre-construction conference. The pre-construction conference will include a discussion of the Contractor's tentative schedule, procedures for transmittal and review of the Contractor's submittals, processing payment applications, critical work sequencing, change orders, record documents, and the Contractor's responsibilities for safety and first aid. Procedures for dealing with unforeseen problems will be developed and discussed.

- **Progress Meetings**
 - Olsson will prepare an agenda and conduct monthly (22 total) progress meetings to assist in resolution of conflicts and scheduling of the project. Progress meetings will include discussion of the Contractor's construction schedule, site coordination and defects and deficiencies in the work of the Contractor.

- **Review Contractor's Submittals**
 - Respond to fabrication and field questions and proposed changes
 - Evaluate conflicts involving utilities
 - Olsson will review Contractor submittals, for equipment, materials, and construction. Submittals shall include shop drawings, request for information and project correspondence. Requests for variations from the contract documents will be reviewed with the Project Engineer and CLIENT before issuing an approval to the contractor. Such reviews shall not extend to means, methods, techniques, sequences, or procedures of construction or to safety precautions and programs incident thereto.

- Pay Requests
 - Verify quantities of stored materials and completed work. Prepare and process payment requests based on field verifications of quantities requested by the Contractor.
 - Review and process the Contractor's monthly payment requests, and forward to the CLIENT for payment.
- Process Change Orders
 - Olsson will coordinate the preparation of any change orders that are agreed to by the contract parties. Documentation to support the basis for the claim will be developed, as well as justification for change to the contract price. Olsson will review change orders on behalf of the CLIENT's interests in the proceedings, and all change order requests will be discussed with the CLIENT before they are developed in final form.
- Contract Document Clarification
 - Clarify construction contract documents when requested by the CLIENT or Contractor. When authorized by the CLIENT and Contractor, Olsson may interpret construction contract drawings and specifications upon request by subcontractors and suppliers.
- Project Files
 - Olsson will maintain appropriate project files related to the project. Included in the project file shall be; project correspondence, work change directives, change orders, meeting minutes, request for information, material certifications, test reports, construction reports and project schedules.
- Project Coordination
 - Olsson will provide project coordination with Contractor, Subcontractors, Utility Contractors, Regulatory Agencies, and Client to facilitate project timeline and milestones and resolve scheduling conflicts that could result in delays to the project schedule.
- Substantial Completion
 - Upon receipt of written notification from the Contractor of substantial completion, schedule and attend a walk through to identify items to be completed or corrected prior to accepting substantial completion.
- Final Completion
 - Schedule and conduct a "final" completion walkthrough with the CLIENT and Contractor to review completion of "punch list" work with the CLIENT, Contractor, Project Engineer, and Regulatory Agencies and identify items requiring completion or correction prior to final payment.
- Record Drawings
 - Olsson will prepare record drawings, based on contractors' "red lines" and site observation. This information will be combined and one set of redlined record drawings in PDF format on CD will be provided to the CLIENT at the completion of the project. (Updated electronic CAD files of the record drawings are not included in this scope of work).

003 – Construction Observation

Olsson will furnish Construction Observation, starting at the date of the Notice to Proceed. Olsson will observe the Contractor's work and perform the services listed below. Olsson shall not have the responsibility for the superintendence of construction site conditions, safety, safe practices or unsafe practices or conditions, operation, equipment, or personnel other than employees of Olsson. This service shall in no way relieve the Contractor of complete supervision of the work or the Contractor's obligation for complete compliance with the drawings and specifications. The Contractor shall have sole responsibility for safety and for maintaining safe practices and avoiding unsafe practices or conditions. Specific services performed by Olsson are as follows:

- Construction Reporting
 - Olsson will complete weekly construction reports and a diary containing a summary of the Contractor's progress, general conditions of the work, problems & resolutions or proposed resolutions and project quantities.
- Project Documentation
 - Compile documentation to support the basis of Requests For Information (RFI), Field Orders, Work Change Directives, and Change Orders.
 - Olsson will prepare and keep detailed notes, computations, and measurements; records of quantities of pay items constructed, test reports or basis of acceptance of installed materials and a record of the Contractor's operations.
- Field Observation
 - Perform Field Observation of the general progress of the work to assist in determining if the work is proceeding in general accordance with the plans and specifications. All discrepancies will be reported to the CLIENT, Contractor, and Project Engineer. Project Engineer shall approve corrective measures prior to correcting work.
- Record Drawings
 - Maintain record drawings and specifications based on site observation and the Contractor's record drawings.

Assumptions / Exclusions

Services not included in current contract or amendment but will be defined in future and added through future amendment:

- Construction staking
- Construction materials testing
- Post-construction mitigation monitoring
- Erosion and sediment control compliance

SCHEDULE FOR OLSSON'S SERVICES

Unless otherwise agreed, Olsson expects to perform its services covered by this Amendment as follows:

Anticipated Design Start Date: November 5th, 2018
Anticipated Completion Date: January 31st, 2024 (Design phase services)
Anticipated Construction Start Date: November 1st, 2023
Anticipated Completion Date: September 30th, 2026 (Construction phase services)

Olsson will endeavor to start its services on the Anticipated Start Date and to complete its services on the Anticipated Completion Date. However, the Anticipated Start Date, the Anticipated Completion Date, and any milestones are subject to adjustment to account for any delays caused by Client, delays caused by third parties, or delays caused by acts of god or for reasons otherwise mutually agreed upon by Client and Olsson.

COMPENSATION

For the additional Scope of Services specifically set forth in this Amendment, Client shall pay Olsson the following fee in addition to the fee(s) set forth in the Agreement:

Rates used to establish Design and Construction Service fees for future calendar years (2023-2026) in this contract are based on an assumed 4% escalation year over year. Olsson reserves the right to evaluate future calendar year fees in light of inflationary economic trends and coordinate with the Client on fair and reasonable fee adjustments accordingly.

DESIGN & PERMITTING FEE

Client shall pay to Olsson for the performance of the Scope of Services, the actual time of personnel performing such services on an hourly cost basis times a factor of 3.085 for services rendered by our principals and employees engaged directly on the Project, and all actual reimbursable expenses in accordance with Reimbursable Expense Schedule attached to this Agreement. Olsson shall submit invoices on a monthly basis and payment is due within 30 calendar days of invoice date.

Olsson's Scope of Services will be provided on a time and expense basis not to exceed the Part I fee of \$530,366.79 (net increase of \$29,066), and the Part II fee of \$1,381,037 (net decrease in fee of \$35,116).

CONSTRUCTION SERVICES FEE

Client shall pay to Olsson for the performance of the Scope of Services, the actual time of personnel performing such services on an hourly cost basis times a factor of 3.085 for services rendered by our principals and employees engaged directly on the Project, and all actual reimbursable

expenses in accordance with Reimbursable Expense Schedule attached to this Agreement. Construction services include bidding services, construction management, and construction observation as detailed in the attached Scope of Services. Olsson shall submit invoices on a monthly basis and payment is due within 30 calendar days of invoice date.

Olsson's Scope of Services will be provided on a time and expense basis estimated* at \$171,962 (\$75,600 original fee+\$6,924 time delay+\$89,438 additional services) for Part I and estimated* at \$603,992 (additional services) for Part II.

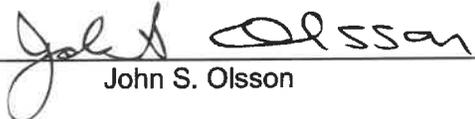
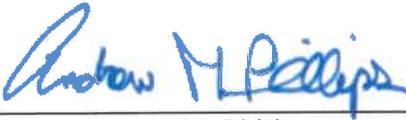
*Fee values listed are estimated for the purpose of budgeting. Prior to start of construction, Olsson will plan to review scope and fee for construction services after completion of final design and based of contractor's proposed construction schedule and coordinate with the Client accordingly should contract modification be warranted at that time.

TERMS AND CONDITIONS OF SERVICE

All provisions of the original Agreement not specifically amended herein shall remain unchanged.

If this Contract Amendment satisfactorily sets forth your understanding of our agreement, please sign in the space provided below. Retain a copy for your files and return an executed original to Olsson. This proposal will be open for acceptance for a period of [maximum 30] days from the date set forth above, unless changed by us in writing.,

OLSSON, INC.

By  John S. Olsson By  Andrew M. Phillips

By signing below, you acknowledge that you have full authority to bind Client to the terms of this Amendment. If you accept this Amendment, please sign:

Lower Platte North NRD

By  Signature
Printed Name FRANK POLLARD
Title Chairman Dated: 06-13-2022

ATTACHMENTS

Exhibit A – Part I Time Delay

Exhibit B- Part I Additional Services

Exhibit C- Part II Time Delay & Removal of Site 83

Exhibit D- Part II Additional Services

Exhibit A

| Date: Job: | | Sites 26A, 26B & 27 (Part I) TIME DELAY | | <u>ORIGINAL TOTALS</u> | <u>AMENDMENT TOTALS</u> |
|--------------------|---------------------------------------|--|-------------------|------------------------|-------------------------|
| Phase/ Task | Description of Work | Original Total Fee | Updated Total Fee | | |
| Phase 010 | Project Management | | | | |
| Phase 010 Total | | \$ 21,840 | \$ 23,213 | | |
| Phase 020 | Geotechnical Engineering | | | | |
| Phase 020 Total | | \$ 222,485 | \$ 224,493 | | |
| Phase 030 | Dam Design | | | | |
| Phase 030 Total | | \$ 173,160 | \$ 184,885 | | |
| Phase 040 | Permitting | | | | |
| Phase 040 Total | | \$ 79,960 | \$ 86,634 | | |
| Phase 050 | Survey and Legal Descriptions | | | | |
| Phase 050 Total | | \$ 10,780 | \$ 11,142 | | |
| Phase 060 | Community/Public Participation | | | | |
| Phase 060 Total | | | | | |
| Phase 070 | Construction Services | | | | |
| Phase 070 Total | | \$ 75,600 | \$ 82,524 | | |
| GRAND TOTAL | | \$ 583,825 | \$ 612,891 | | |

Exhibit B

| Date: Job: | Sites 26A, 26B & 27 (Part I) ADDITIONAL SERVICES | AMENDMENT TOTALS |
|--------------------|--|-------------------------|
| Phase/ Task | Description of Work | Updated Total Fee |
| | | |
| | | |
| Phase 080 | Construction Project Management | |
| | | |
| Phase 080 Total | | \$ 21,771 |
| | | |
| Phase 090 | As-Built Survey (Post Construction) | |
| | | |
| Phase 090 Total | | \$ 7,985 |
| | | |
| Phase 100 | Engineering Construction Support | |
| | | |
| Phase 100 Total | | \$ 22,437 |
| | | |
| Phase 070 | Construction Services (additional 10 hours per week for 6 months) | |
| | | |
| Phase 070 Total | | \$ 37,245 |
| | | |
| GRAND TOTAL | | \$ 89,438 |

Exhibit C

| Date: Job: | | Seven Sites (Part II) 55, 66, 77, 82, 84, 85, & 86 TIME DELAY & REMOVING SITE 83 | | ORIGINAL TOTALS | AMENDMENT TOTALS |
|--------------------|---------------------------------------|---|---------------------|-----------------|------------------|
| Phase/ Task | Description of Work | Original Total Fee | Updated Total Fee | | |
| Phase 100 | Project Management | | | | |
| Phase 100 Total | | \$ 62,400 | \$ 60,813 | | |
| Phase 110 | Geotechnical Engineering | | | | |
| Phase 110 Total | | \$ 607,460 | \$ 592,047 | | |
| Phase 120 | Dam Design | | | | |
| Phase 120 Total | | \$ 436,278 | \$ 425,202 | | |
| Phase 130 | Permitting | | | | |
| Phase 130 Total | | \$ 251,140 | \$ 244,810 | | |
| Phase 140 | Survey and Legal Descriptions | | | | |
| Phase 140 Total | | \$ 28,875 | \$ 28,165 | | |
| Phase 150 | Community/Public Participation | | | | |
| Phase 150 Total | | \$ 30,000 | \$ 30,000 | | |
| GRAND TOTAL | | \$ 1,416,153 | \$ 1,381,037 | | |

Exhibit D

| Date: Job: | Seven Sites (Part II) 55, 66, 77, 82, 84, 85, & 86 ADDITIONAL SERVICES | AMENDMENT TOTALS |
|--------------------|---|-------------------------|
| Phase/ Task | Description of Work | Updated Total Fee |
| | | |
| | | |
| Phase 170 | Construction Project Management | |
| Phase 170 Total | | \$ 75,137 |
| | | |
| Phase 180 | As-Built Survey (Post Construction) | |
| Phase 180 Total | | \$ 18,631 |
| | | |
| Phase 190 | Engineering Construction Support | |
| Phase 190 Total | | \$ 53,163 |
| | | |
| Phase 200 | Construction Services | |
| Phase 200 Total | | \$ 457,061 |
| | | |
| GRAND TOTAL | | \$ 603,992 |

WAHOO CREEK WATERSHED DAMS

| | ORIGINAL CONTRACT | | TIME DELAY | | ADDITIONAL SERVICES | | |
|-------------------------|-------------------|----------------|----------------|-------------------------------------|---------------------|--------------------|----------------------|
| SITES 26A, 26B, & 27 | | DESIGN | TIME DELAY | SITES 26A, 26B, & 27 | | CONSTRUCTION ADMIN | |
| Project Management | 10 | \$21,840.00 | \$23,213.00 | Construction Project Management | 80 | \$21,771.00 | |
| Geotech | 20 | \$222,485.00 | \$224,493.00 | As-Built Survey (Post Construction) | 90 | \$7,985.00 | |
| Dam Design | 30 | \$173,160.00 | \$184,885.00 | Engineering Construction Report | 100 | \$22,437.00 | |
| Permitting | 40 | \$79,960.00 | \$86,634.00 | Construction Services - ADDITIONAL | 70 | \$37,245.00 | |
| Survey & Legal | 50 | \$10,780.00 | \$11,142.00 | | | | |
| Community Participation | 60 | \$0.00 | | Construction Services - ORIGINAL | 70 | \$82,524.00 | (\$75,600 + \$6,924) |
| Construction Service | 70 | \$75,600.00 | \$0.00 | | | | |
| | | | | | | | |
| TOTAL - 3 SITES | | \$583,825.00 | \$530,367.00 | TOTAL | | \$171,962.00 | |
| AVERAGE PER SITE | | | \$ 176,789.00 | | | \$ 57,320.67 | \$ 234,109.67 |
| | | | | | | | |
| 7 SITES | | | | 7 SITES | | | |
| Project Management | 100 | \$62,400.00 | \$60,813.00 | Construction Project Management | 170 | \$75,137.00 | |
| Geotech | 110 | \$607,460.00 | \$592,047.00 | As-Built Survey (Post Construction) | 180 | \$18,631.00 | |
| Dam Design | 120 | \$436,278.00 | \$425,202.00 | Engineering Construction Report | 190 | \$53,163.00 | |
| Permitting | 130 | \$251,140.00 | \$244,810.00 | Construction Services | 200 | \$457,061.00 | |
| Survey & Legal | 140 | \$28,875.00 | \$28,165.00 | | | | |
| Community Participation | 150 | \$30,000.00 | \$30,000.00 | | | | |
| | | | | | | | |
| TOTAL - 7 SITES | | \$1,416,153.00 | \$1,381,037.00 | TOTAL | | \$603,992.00 | |
| AVERAGE PER SITE | | | \$ 197,291.00 | | | \$ 86,284.57 | \$ 283,575.57 |
| | | | | | | | |
| GRAND TOTAL | | \$1,999,978.00 | \$1,911,404.00 | GRAND TOTAL | | \$775,954.00 | \$2,687,358.00 |
| | | | | | | | |
| | | | | OVERALL INCREASE - 7 SITES | | \$49,465 / SITE | \$346,262.00 |
| | | | | | | | |

Optional Standard Mileage Rates

Announcement 2022-13

This announcement informs taxpayers that the Internal Revenue Service is modifying Notice 2022-3, 2022-2 I.R.B. 308, by revising the optional standard mileage rates for computing the deductible costs of operating an automobile for business, medical, or moving expense purposes and for determining the reimbursed amount of these expenses that is deemed substantiated. This modification results from recent increases in the price of fuel.

The revised standard mileage rates are:

| | |
|--------------|---------------------|
| (1) Business | 62.5 cents per mile |
|--------------|---------------------|

| | |
|------------------------|-------------------|
| (2) Medical and moving | 22 cents per mile |
|------------------------|-------------------|

The mileage rate that applies to the deduction for charitable contributions is fixed under § 170(i) of the Internal Revenue Code (Code) at 14 cents per mile.

The revised standard mileage rates set forth in this announcement apply to deductible transportation expenses paid or incurred for business, medical, or moving expense purposes on or after July 1, 2022, and to mileage allowances that are paid

both (1) to an employee on or after July 1, 2022, and (2) for transportation expenses paid or incurred by the employee on or after July 1, 2022.

The standard mileage rates set forth in Notice 2022-3 continue to apply to deductible transportation expenses paid or incurred for business, medical, or moving expense purposes before July 1, 2022, and to mileage allowances paid (1) to an employee before July 1, 2022, or (2) with respect to transportation expenses paid or incurred by the employee before July 1, 2022. All other provisions of Notice 2022-3 remain in effect.

Note that § 11045 of Public Law 115- 97, 131. Stat. 2054 (December 22, 2017), commonly referred to as the Tax Cuts and Jobs Act (TCJA), suspends all miscellaneous itemized deductions that are subject to the two-percent of adjusted gross income floor under § 67 of the Code, including unreimbursed employee travel expenses, for taxable years beginning after December 31, 2017, and before January 1, 2026. Thus, the revised business standard mileage rate provided in this announcement cannot be used to claim an itemized deduction for unreimbursed employee travel expenses during the suspension. Notwithstanding the foregoing suspension of miscellaneous itemized deductions, deductions for expenses that are deductible in determining adjusted gross income are not suspended. For example, members of a reserve component of the Armed Forces of the United States (Armed Forces), state or local government officials paid on a fee basis, and certain performing artists are entitled to deduct unreimbursed employee travel expenses as an adjustment to total income on line 12 of Schedule 1 of Form 1040 (2021), *U.S. Individual Income Tax Return*, not as an itemized deduction on Schedule A of Form 1040 (2021), and therefore may use the revised business standard

mileage rate provided in this announcement.

Further, § 11049 of the TCJA suspends the deduction for moving expenses for taxable years beginning after December 31, 2017, and before January 1, 2026.

However, the suspension does not apply to members of the Armed Forces on active duty who move pursuant to a military order and incident to a permanent change of station. Thus, except for taxpayers to whom § 217(g) of the Code applies, the revised standard mileage rate provided in this announcement is not applicable for the use of an automobile as part of a move occurring during the suspension.

EFFECT ON OTHER DOCUMENTS

Notice 2022-3 is modified.

DRAFTING INFORMATION

The principal author of this announcement is Christian Lagorio of the Office of Chief Counsel (Income Tax and Accounting). For further information regarding this announcement contact Mr. Lagorio at (202) 317-7005 (not a toll-free number).

PERSONNEL SUB-COMMITTEE – Minutes

6-17-22

General Manager Evaluation and Review

General manager and manager's evaluations from staff were shared with sub-committee

Fiscal Year '23 Salary Adjustments

- **Evaluations of all staff**

Staff evaluations are complete and nearly all reviews have been conducted.

- **Discussion of Positions Ceiling increase/waiver and COLA**

Recommendation was made to increase salary ceiling for Dept. Manager positions and Bookkeeping Dept. head \$5,000.

- **Tom's position – increase/COLA?**

Tom's last day in the office will be July 29th but he will be extending his leave pay through the first pay period in August so his last official day will be August 12th .

Nebraska NRD's Salary Survey data and LPNNRD

Lower Platte North is the seventh largest NRD in the state and since beginning as General Manager in 2017, Gottschalk has worked to bring all LPN's staff positions to a competitive salary which ranks in the top seven of NRDs. All current positions are now within that range with the exception of the General Manager's salary. It was recommended by the sub-committee to increase the General Manager's salary to \$125,000/year which will put him seventh among the NRD General Managers.

Update on NRCS Technician Position

The current plan is to work with NRCS to fill the open position of NRCS Technician. The job description may be altered to meet the existing needs of our district as we move forward with the Wahoo Creek Watershed projects.

Other Items:

None

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

May 31, 2022

Draft

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 May 31, 2022, and the related Statements of Activities for the month and eleven 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 XX, 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 05/31/2022 | Rural Water-Bruno As of 05/31/2022 | Rural Water-Colon As of 05/31/2022 | All Districts As of 05/31/2022 |
|---|--|--|--|--------------------------------------|
| 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 Wanhoo | 600.00 | 0.00 | 0.00 | 600.00 |
| 102001 - Cash - Union Bank | 153,559.06 | 0.00 | 0.00 | 153,559.06 |
| 103000 - Cash - County Treasurer | 265,479.25 | 0.00 | 0.00 | 265,479.25 |
| 104000 - Cash - Education Building Res. | 9,670.00 | 0.00 | 0.00 | 9,670.00 |
| 111100 - Investments - NRD - NPAIT | 2,324.61 | 0.00 | 0.00 | 2,324.61 |
| 111105 - Union Bank STFIT | 3,659,190.89 | 0.00 | 0.00 | 3,659,190.89 |
| Total Cash and Cash Equivalents | 4,090,973.81 | 60.00 | 90.00 | 4,091,123.81 |
| Accounts Receivable, Net | | | | |
| Accounts Receivable | | | | |
| 105000 - Accounts Receivable | 1,892,468.03 | 3,111.72 | 7,817.42 | 1,903,397.17 |
| 105060 - Due from Bruno Water Fund | 210,256.20 | 0.00 | 0.00 | 210,256.20 |
| 105070 - Due from Colon Water Fund | 39,479.49 | 0.00 | 0.00 | 39,479.49 |
| 109000 - Taxes Receivable | 1,378,555.70 | 0.00 | 0.00 | 1,378,555.70 |
| Total Accounts Receivable | 3,520,759.42 | 3,111.72 | 7,817.42 | 3,531,688.56 |
| Total Accounts Receivable, Net | 3,520,759.42 | 3,111.72 | 7,817.42 | 3,531,688.56 |
| 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 | 65,015.04 | 0.00 | 0.00 | 65,015.04 |
| Total Prepaid Expenses | 65,015.04 | 0.00 | 0.00 | 65,015.04 |
| Other Current Assets | | | | |
| 111225 - Investments - Borrow Fund - NPAIT | 85,967.43 | 0.00 | 0.00 | 85,967.43 |
| 111250 - Investments - Alliance GIS Project | 7,561.09 | 0.00 | 0.00 | 7,561.09 |
| 111450 - Investments - Elkhorn River Breakout | 136,544.56 | 0.00 | 0.00 | 136,544.56 |
| 111550 - Investments - Elkhorn Breakout | 2,692.49 | 0.00 | 0.00 | 2,692.49 |
| 111600 - Investments - Wanhoo SRA | 374,484.67 | 0.00 | 0.00 | 374,484.67 |
| 111650 - Investments - Colon Reserve NPAIT | 0.00 | 0.00 | 8,494.80 | 8,494.80 |
| Total Other Current Assets | 607,250.24 | 0.00 | 8,494.80 | 615,745.04 |
| Total Current Assets | 8,283,998.51 | 9,751.61 | 26,272.06 | 8,320,022.18 |
| 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 | 27,171,065.47 | 0.00 | 0.00 | 27,171,065.47 |
| 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 | 134,497.89 | 0.00 | 0.00 | 134,497.89 |
| 165100 - Machinery & Equipment - O & M | 190,238.38 | 0.00 | 0.00 | 190,238.38 |
| 165200 - Machinery & Equipment - Water | 323,565.87 | 0.00 | 0.00 | 323,565.87 |
| 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 Wanhoo 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 05/31/2022 | Rural Water-Bruno As of 05/31/2022 | Rural Water-Colon As of 05/31/2022 | All Districts As of 05/31/2022 |
|---|--|--|--|--------------------------------------|
| 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 | 309,500.00 | 0.00 | 0.00 | 309,500.00 |
| 169700 - GW Monitoring Equipment | 16,144.55 | 0.00 | 0.00 | 16,144.55 |
| Total Fixed Assets | 40,081,524.65 | 744,154.49 | 1,209,072.03 | 42,034,751.17 |
| Accumulated Depreciation | | | | |
| 140228 - Accum Depr - Colon Loan Fees | 0.00 | 0.00 | 700.04 | 700.04 |
| 162900 - Accum Depr - Infra. & Land Imp. | 3,748,359.62 | 0.00 | 0.00 | 3,748,359.62 |
| 164000 - Accum Depr - Buildings | 506,160.54 | 0.00 | 0.00 | 506,160.54 |
| 165700 - Accum Depr - Water Line | 0.00 | 134,034.80 | 250,169.42 | 384,204.22 |
| 166000 - Accum Depr - Machinery & Equipment | 542,928.90 | 14,372.20 | 21,558.16 | 578,859.26 |
| 168000 - Accum Depr - Auto & Truck | 215,298.58 | 0.00 | 0.00 | 215,298.58 |
| 169550 - Accum Depr - Master DB Water | 68,920.41 | 0.00 | 0.00 | 68,920.41 |
| 170000 - Accum Depr - Office Equipment | 87,902.41 | 0.00 | 0.00 | 87,902.41 |
| Total Accumulated Depreciation | 5,169,570.46 | 148,407.00 | 272,427.62 | 5,590,405.08 |
| Total Property and Equipment | 34,911,954.19 | 595,747.49 | 936,644.41 | 36,444,346.09 |
| 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 | \$ 43,310,845.03 | \$ 605,499.10 | \$ 962,916.47 | \$ 44,879,260.60 |
| Liabilities and Fund Balance | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 201000 - Accounts Payable | 209,527.01 | 2,215.79 | 2,274.15 | 214,016.95 |
| 201100 - Sewer Collections Payable | 0.00 | 0.00 | 5,196.00 | 5,196.00 |
| 202060 - Due to General Fund | 0.00 | 210,250.77 | 39,484.92 | 249,735.69 |
| Total Accounts Payable | 209,527.01 | 212,466.56 | 46,955.07 | 468,948.64 |
| Accrued Liabilities | | | | |
| 200700 - Colon RW Accrued Interest | 0.00 | 0.00 | 811.68 | 811.68 |
| 206001 - Accrued Compensated Absences | 215,178.77 | 1,611.57 | 2,417.36 | 219,207.70 |
| 207305 - Lodging Tax Czechland | 84.35 | 0.00 | 0.00 | 84.35 |
| 207306 - Sales Tax Payable Wanahoo | 1,116.53 | 0.00 | 0.00 | 1,116.53 |
| 207307 - Lodging Tax Wanahoo | 1,015.02 | 0.00 | 0.00 | 1,015.02 |
| Total Accrued Liabilities | 217,394.67 | 1,611.57 | 3,229.04 | 222,235.28 |
| Other Current Liabilities | | | | |
| 204000 - Deposits | 0.00 | 400.00 | 2,500.00 | 2,900.00 |
| 204500 - Deferred Income | 13,926.05 | 0.00 | 0.00 | 13,926.05 |
| 204600 - Education Building Deposits | 9,670.00 | 0.00 | 0.00 | 9,670.00 |
| 207300 - Sales Tax Payable | 1,106.93 | 112.77 | 173.23 | 1,392.93 |
| 207304 - Sales Tax Payable Czechland | 84.65 | 0.00 | 0.00 | 84.65 |
| 231000 - Permits Liability - DEE | 476.00 | 0.00 | 0.00 | 476.00 |
| 231100 - Permits Liability - G&P | 1,088.00 | 0.00 | 0.00 | 1,088.00 |
| Total Other Current Liabilities | 26,351.63 | 512.77 | 2,673.23 | 29,537.63 |
| Total Current Liabilities | 453,273.31 | 214,590.90 | 52,857.34 | 720,721.55 |
| 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 05/31/2022 | Rural Water-Bruno As of 05/31/2022 | Rural Water-Colon As of 05/31/2022 | All Districts As of 05/31/2022 |
|---|--|--|--|--------------------------------------|
| 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 | 453,273.31 | 214,590.90 | 80,950.80 | 748,815.01 |
| Fund Balances | | | | |
| Net Assets | 40,300,010.34 | 398,787.40 | 880,028.23 | 41,578,825.97 |
| Change in Net Position | 2,557,561.38 | (7,879.20) | 1,937.44 | 2,551,619.62 |
| Total Fund Balances | 42,857,571.72 | 390,908.20 | 881,965.67 | 44,130,445.59 |
| Total Liabilities and Fund Balance | \$ 43,310,845.03 | \$ 605,499.10 | \$ 962,916.47 | \$ 44,879,260.60 |

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

| | Natural Resources District Month Ending 05/31/2022 | Rural Water-Bruno Month Ending 05/31/2022 | Rural Water-Colon Month Ending 05/31/2022 | All Districts Month Ending 05/31/2022 |
|---|---|---|---|---|
| Income | | | | |
| Federal Income | | | | |
| 303206 - Wahoo Creek 319 Grant | 0.00 | 0.00 | 0.00 | 0.00 |
| 303207 - Shell Creek 319 Grant | 7,377.52 | 0.00 | 0.00 | 7,377.52 |
| 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 | 21,608.20 | 0.00 | 0.00 | 21,608.20 |
| 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 | 155,156.34 | 0.00 | 0.00 | 155,156.34 |
| 303962 - NEMA - Flood Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 303963 - FEMA - 428 Funds | 25,953.05 | 0.00 | 0.00 | 25,953.05 |
| 303964 - Federal - NRCS | 0.00 | 0.00 | 0.00 | 0.00 |
| 303965 - Federal Wanahoo - Stilling | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Federal Income | \$ 210,095.11 | \$ 0.00 | \$ 0.00 | \$ 210,095.11 |
| State Income | | | | |
| 301303 - Sand Creek NRDF | 1,419.49 | 0.00 | 0.00 | 1,419.49 |
| 301315 - WSF and EA Application | 17,599.37 | 0.00 | 0.00 | 17,599.37 |
| 304100 - Lake Wanahoo - Other | 169.00 | 0.00 | 0.00 | 169.00 |
| Total State Income | 19,187.86 | 0.00 | 0.00 | 19,187.86 |
| Local Income | | | | |
| 304105 - Education Building Rent | 1,670.00 | 0.00 | 0.00 | 1,670.00 |
| 304112 - Dirt Sales - Wanahoo | 38.48 | 0.00 | 0.00 | 38.48 |
| Total Local Income | 1,708.48 | 0.00 | 0.00 | 1,708.48 |
| Rural Water Income | | | | |
| 304240 - Water Sales | 0.00 | 3,596.85 | 4,280.15 | 7,877.00 |
| 304295 - Colon Sewer Fees | 0.00 | 0.00 | 2,418.00 | 2,418.00 |
| 304261 - Other Revenue | 0.00 | 2.51 | 110.00 | 112.51 |
| Total Rural Water Income | 0.00 | 3,599.36 | 6,808.15 | 10,407.51 |
| Property Tax Income | | | | |
| 305100 - General Fund Property Taxes-Boone | 19.73 | 0.00 | 0.00 | 19.73 |
| 305200 - General Fund Property Taxes-Butler | 116.57 | 0.00 | 0.00 | 116.57 |
| 305300 - General Fund Property Taxes-Colfax | 527.71 | 0.00 | 0.00 | 527.71 |
| 305400 - General Fund Property Taxes-Dodge | (294.69) | 0.00 | 0.00 | (294.69) |
| 305500 - General Fund Property Taxes-Madison | 142.41 | 0.00 | 0.00 | 142.41 |
| 305600 - General Fund Property Taxes-Platte | 16.22 | 0.00 | 0.00 | 16.22 |
| 305700 - General Fund Property Taxes-Saunders | 157.80 | 0.00 | 0.00 | 157.80 |
| Total Property Tax Income | 685.75 | 0.00 | 0.00 | 685.75 |
| Investment Income | | | | |
| 311350 - Interest - NPAIT Elkhorn | 1.21 | 0.00 | 0.00 | 1.21 |
| 311400 - Interest-NPAIT Wanahoo SRA | 167.71 | 0.00 | 0.00 | 167.71 |
| 311450 - Interest Income-Elkhorn IPA | 18.74 | 0.00 | 0.00 | 18.74 |
| 311500 - Interest - NPAIT NRD | 1.07 | 0.00 | 0.00 | 1.07 |
| 311600 - Interest - STFIT NRD | 1,232.95 | 0.00 | 0.00 | 1,232.95 |
| 311700 - Interest - UBT NRD | 27.15 | 0.00 | 0.00 | 27.15 |
| 304350 - Colon RW Interest - NPAIT | 0.00 | 0.00 | 3.77 | 3.77 |
| Total Investment Income | 1,448.83 | 0.00 | 3.77 | 1,452.60 |
| Equipment Rent and Misc | | | | |
| 309100 - Sales - Trees | 15,242.00 | 0.00 | 0.00 | 15,242.00 |
| 309350 - Sales - Well Permits | 100.00 | 0.00 | 0.00 | 100.00 |
| 309400 - Sales - Other | 300.00 | 0.00 | 0.00 | 300.00 |
| 309600 - Game & Park Permit Sales | 52.00 | 0.00 | 0.00 | 52.00 |
| 310000 - Chemigation Permits | 6,754.00 | 0.00 | 0.00 | 6,754.00 |
| 310200 - Czechland Camping Fees | 1,120.54 | 0.00 | 0.00 | 1,120.54 |
| 310201 - Wanahoo Park Permits | 12,682.50 | 0.00 | 0.00 | 12,682.50 |
| 310202 - Lake Wanahoo Camping | 18,688.95 | 0.00 | 0.00 | 18,688.95 |
| 313000 - Miscellaneous Income | 810.43 | 0.00 | 0.00 | 810.43 |
| 315000 - RWD Administrative Fees | 393.85 | 0.00 | 0.00 | 393.85 |
| 316000 - Employee/Director Reimb | 432.99 | 0.00 | 0.00 | 432.99 |
| Total Equipment Rent and Misc | 56,577.26 | 0.00 | 0.00 | 56,577.26 |
| Total Income | 289,703.29 | 3,599.36 | 6,811.92 | 300,114.57 |

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

| | Natural Resources District Month Ending 05/31/2022 | Rural Water-Bruno Month Ending 05/31/2022 | Rural Water-Colon Month Ending 05/31/2022 | All Districts Month Ending 05/31/2022 |
|---|---|---|---|---|
| Expenses | | | | |
| Administration Expenses | | | | |
| Dues & Membership | | | | |
| 410203 - Dues - NARD | 2,509.85 | 0.00 | 0.00 | 2,509.85 |
| Total Dues & Membership | 2,509.85 | 0.00 | 0.00 | 2,509.85 |
| Fees and Licenses | | | | |
| 410304 - NRD Union Bank Fees | 35.00 | 0.00 | 0.00 | 35.00 |
| Total Fees and Licenses | 35.00 | 0.00 | 0.00 | 35.00 |
| 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 | 41.57 | 0.00 | 0.00 | 41.57 |
| Total Legal Notices | 41.57 | 0.00 | 0.00 | 41.57 |
| Maintenance Contracts | | | | |
| 410800 - Maintenance Contracts | 454.00 | 0.00 | 0.00 | 454.00 |
| Total Maintenance Contracts | 454.00 | 0.00 | 0.00 | 454.00 |
| Office Supply & Expense | | | | |
| 410902 - Office Supplies & Equip | 203.03 | 0.00 | 0.00 | 203.03 |
| 410906 - Office Expense - Other | 20.56 | 0.00 | 0.00 | 20.56 |
| Total Office Supply & Expense | 223.59 | 0.00 | 0.00 | 223.59 |
| Computer Supply & Expense | | | | |
| 411003 - Computer Repairs & Parts | 14.99 | 0.00 | 0.00 | 14.99 |
| 411004 - Computer Software | 2,791.60 | 0.00 | 0.00 | 2,791.60 |
| 411006 - Email | 126.00 | 0.00 | 0.00 | 126.00 |
| 411011 - Computers & Equipment | 1,399.00 | 0.00 | 0.00 | 1,399.00 |
| 411012 - Website Design & Hosting | 300.00 | 0.00 | 0.00 | 300.00 |
| Total Computer Supply & Expense | 4,631.59 | 0.00 | 0.00 | 4,631.59 |
| Postage | | | | |
| 411200 - Postage | 43.62 | 0.00 | 0.00 | 43.62 |
| Total Postage | 43.62 | 0.00 | 0.00 | 43.62 |
| Professional Services | | | | |
| 411301 - Prof Serv-Accounting | 6,750.00 | 0.00 | 0.00 | 6,750.00 |
| 411304 - Prof Serv-Legal - General | 500.00 | 0.00 | 0.00 | 500.00 |
| 411311 - Washington Expense | 2,000.00 | 0.00 | 0.00 | 2,000.00 |
| Total Professional Services | 9,250.00 | 0.00 | 0.00 | 9,250.00 |
| Telephone Expense | | | | |
| 411601 - Telephone - Cellular | 510.00 | 0.00 | 0.00 | 510.00 |
| 411602 - Local Phone & Internet | 539.44 | 0.00 | 0.00 | 539.44 |
| Total Telephone Expense | 1,049.44 | 0.00 | 0.00 | 1,049.44 |
| Utilities | | | | |
| 411700 - Utilities Expense | 552.31 | 0.00 | 0.00 | 552.31 |
| Total Utilities | 552.31 | 0.00 | 0.00 | 552.31 |
| Total Administration Expenses | 27,053.56 | 0.00 | 101.46 | 27,155.02 |
| Information & Education Expenses | | | | |
| Education | | | | |
| 420104 - Outdoor Classrooms | 22.94 | 0.00 | 0.00 | 22.94 |
| 420106 - Miscellaneous Education Expense | 54.82 | 0.00 | 0.00 | 54.82 |
| 420108 - Spring Conservation Sensation | 833.31 | 0.00 | 0.00 | 833.31 |
| 420109 - Education Outreach | 809.94 | 0.00 | 0.00 | 809.94 |
| Total Education | 1,721.01 | 0.00 | 0.00 | 1,721.01 |
| Information | | | | |
| 420203 - Expositions And Display | 161.40 | 0.00 | 0.00 | 161.40 |
| 420208 - Miscellaneous | (17.12) | 0.00 | 0.00 | (17.12) |
| 420209 - Ktic Ad | 201.50 | 0.00 | 0.00 | 201.50 |
| 420212 - TV Promotion | 475.00 | 0.00 | 0.00 | 475.00 |
| Total Information | 820.78 | 0.00 | 0.00 | 820.78 |
| Scholarships and Grants | | | | |

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

| | Natural Resources District Month Ending 05/31/2022 | Rural Water-Bruno Month Ending 05/31/2022 | Rural Water-Colon Month Ending 05/31/2022 | All Districts Month Ending 05/31/2022 |
|---|---|---|---|---|
| 420307 - Shell Crk Watershd Scholarship | 1,500.00 | 0.00 | 0.00 | 1,500.00 |
| Total Scholarships and Grants | 1,500.00 | 0.00 | 0.00 | 1,500.00 |
| Other | | | | |
| 420404 - Promotional Materials | 620.61 | 0.00 | 0.00 | 620.61 |
| Total Other | 620.61 | 0.00 | 0.00 | 620.61 |
| Total Information & Education Expenses | 4,662.40 | 0.00 | 0.00 | 4,662.40 |
| Operation & Maintenance | | | | |
| Auto and Truck | | | | |
| 430101 - Auto & Truck Gas | 2,781.64 | 0.00 | 0.00 | 2,781.64 |
| 430102 - Auto & Truck R&M | 150.84 | 0.00 | 0.00 | 150.84 |
| Total Auto and Truck | 2,932.48 | 0.00 | 0.00 | 2,932.48 |
| Building Maintenance | | | | |
| 430201 - Bldg Maintenance | 375.26 | 0.00 | 0.00 | 375.26 |
| 430202 - Office Cleaning | 517.50 | 0.00 | 0.00 | 517.50 |
| 430203 - Garbage Maintenance | 87.12 | 0.00 | 0.00 | 87.12 |
| Total Building Maintenance | 979.88 | 0.00 | 0.00 | 979.88 |
| Operation and Maintenance | | | | |
| 430401 - Czechland & Homestead | 2,331.65 | 0.00 | 0.00 | 2,331.65 |
| 430402 - Equipment Upkeep | 75.89 | 0.00 | 0.00 | 75.89 |
| 430403 - Operation & Maintenance | 67.98 | 0.00 | 0.00 | 67.98 |
| 430406 - Wanahoo Park Operation | 14,600.05 | 0.00 | 0.00 | 14,600.05 |
| 430407 - Monitoring Wanahoo Dam | 2,184.25 | 0.00 | 0.00 | 2,184.25 |
| 430408 - Wanahoo Rec Mgmt | 2,956.12 | 0.00 | 0.00 | 2,956.12 |
| 430409 - Lake Wanahoo Education Building | 497.18 | 0.00 | 0.00 | 497.18 |
| Total Operation and Maintenance | 22,713.12 | 0.00 | 0.00 | 22,713.12 |
| Other | | | | |
| 430802 - Stock For Resale - Trees | 12,578.88 | 0.00 | 0.00 | 12,578.88 |
| 430803 - Lower Platte Weed Mgmt Area | 30,000.00 | 0.00 | 0.00 | 30,000.00 |
| 430804 - O&M One-Call Services | 2.78 | 0.00 | 0.00 | 2.78 |
| Total Other | 42,581.66 | 0.00 | 0.00 | 42,581.66 |
| Total Operation & Maintenance | 69,207.14 | 0.00 | 0.00 | 69,207.14 |
| Personnel Expenses | | | | |
| Director Expense | | | | |
| 440101 - Director Meeting Expense | 450.00 | 0.00 | 0.00 | 450.00 |
| Total Director Expense | 450.00 | 0.00 | 0.00 | 450.00 |
| Employee Benefits | | | | |
| 440301 - Dental Insurance | 1,810.48 | 0.00 | 0.00 | 1,810.48 |
| 440302 - Health Insurance | 26,798.89 | 0.00 | 0.00 | 26,798.89 |
| 440303 - Retirement Benefit - 414H | 5,012.64 | 0.00 | 0.00 | 5,012.64 |
| 440304 - Retirement Benefit - 457 Plan | 390.00 | 0.00 | 0.00 | 390.00 |
| 440305 - Tuition Reimbursement | 1,972.00 | 0.00 | 0.00 | 1,972.00 |
| 440306 - Workmans Comp Benefit | 1,011.25 | 0.00 | 0.00 | 1,011.25 |
| 440307 - Employee Benefits - Other | 30.21 | 0.00 | 0.00 | 30.21 |
| 440309 - Flexible Spending Fee | 16.00 | 0.00 | 0.00 | 16.00 |
| Total Employee Benefits | 37,041.47 | 0.00 | 0.00 | 37,041.47 |
| Payroll Taxes | | | | |
| 440401 - FICA - ER | 5,523.00 | 0.00 | 0.00 | 5,523.00 |
| 440402 - Medicare - ER | 1,291.65 | 0.00 | 0.00 | 1,291.65 |
| Total Payroll Taxes | 6,814.65 | 0.00 | 0.00 | 6,814.65 |
| Personnel Expense | | | | |
| 440501 - Personnel Meeting Exp | 929.78 | 0.00 | 0.00 | 929.78 |
| 440502 - Personnel Mileage Exp | 90.09 | 0.00 | 0.00 | 90.09 |
| Total Personnel Expense | 1,019.87 | 0.00 | 0.00 | 1,019.87 |
| Salaries | | | | |
| 440601 - Salaries - Administration | 17,754.86 | 0.00 | 0.00 | 17,754.86 |
| 440602 - Salaries - Clerical | 1,807.08 | 0.00 | 0.00 | 1,807.08 |
| 440604 - Salaries - I & E | 6,576.90 | 0.00 | 0.00 | 6,576.90 |
| 440605 - Salaries - Op & Maint | 14,808.23 | 0.00 | 0.00 | 14,808.23 |
| 440606 - NRCS Support | 10,438.94 | 0.00 | 0.00 | 10,438.94 |
| 440607 - Salaries - Projects | 8,999.36 | 0.00 | 0.00 | 8,999.36 |
| 440608 - Salaries - Water | 28,345.29 | 0.00 | 0.00 | 28,345.29 |
| 440616 - Lake Wanahoo Park Op. | 7,432.96 | 0.00 | 0.00 | 7,432.96 |
| Total Salaries | 96,163.62 | 0.00 | 0.00 | 96,163.62 |
| Total Personnel Expenses | 141,489.61 | 0.00 | 0.00 | 141,489.61 |

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

| | Natural Resources District Month Ending 05/31/2022 | Rural Water-Bruno Month Ending 05/31/2022 | Rural Water-Colon Month Ending 05/31/2022 | All Districts Month Ending 05/31/2022 |
|--|---|---|---|---|
| Projects Expenses | | | | |
| Inter-Governmental | | | | |
| 450110 - Platte Center Bank Stab. Phase LI | 3,852.75 | 0.00 | 0.00 | 3,852.75 |
| Total Inter-Governmental | 3,852.75 | 0.00 | 0.00 | 3,852.75 |
| Wanahoo | | | | |
| 450505 - Prof Serv-Legal - Wanahoo | 382.50 | 0.00 | 0.00 | 382.50 |
| Total Wanahoo | 382.50 | 0.00 | 0.00 | 382.50 |
| Total Projects Expenses | 4,235.25 | 0.00 | 0.00 | 4,235.25 |
| 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 | | | | |
| 460201 - Decommissioned Wells | 1,965.75 | 0.00 | 0.00 | 1,965.75 |
| 460204 - GW Quality Program | 10.00 | 0.00 | 0.00 | 10.00 |
| 460206 - Monitoring Wells | 406.64 | 0.00 | 0.00 | 406.64 |
| Total Groundwater Programs | 2,382.39 | 0.00 | 0.00 | 2,382.39 |
| Regulatory | | | | |
| 460301 - Chemigation | 673.17 | 0.00 | 0.00 | 673.17 |
| Total Regulatory | 673.17 | 0.00 | 0.00 | 673.17 |
| Special Projects | | | | |
| 460504 - ENWRA | 2,783.32 | 0.00 | 0.00 | 2,783.32 |
| Total Special Projects | 2,783.32 | 0.00 | 0.00 | 2,783.32 |
| Land Treatment | | | | |
| 450803 - Shell Creek Watershed Plan 319 | 7,377.52 | 0.00 | 0.00 | 7,377.52 |
| 450807 - Wahoo Creek Phase II | 243.00 | 0.00 | 0.00 | 243.00 |
| Total Land Treatment | 7,620.52 | 0.00 | 0.00 | 7,620.52 |
| Total Water Expenses | 14,292.73 | 0.00 | 0.00 | 14,292.73 |
| Rural Water District Expenses | | | | |
| 570201 - Water Purchase | 0.00 | 1,963.37 | 609.69 | 2,573.06 |
| 570204 - Testing | 0.00 | 30.00 | 30.00 | 60.00 |
| 570208 - Lpnnrd Adm. Fee | 0.00 | 179.84 | 214.01 | 393.85 |
| 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 | 56.82 | 85.24 | 142.06 |
| 570215 - ER Social Security Tax | 0.00 | 74.69 | 102.75 | 177.44 |
| 570216 - ER Medicare Tax | 0.00 | 17.47 | 24.03 | 41.50 |
| 570217 - Salaries | 0.00 | 689.48 | 1,184.08 | 1,873.56 |
| 570220 - Rural Water One-Call | 0.00 | 0.00 | 2.78 | 2.78 |
| 570223 - Rural Water Gasoline | 0.00 | 161.36 | 65.01 | 226.37 |
| 570308 - Colon Meter House Expense | 0.00 | 0.00 | 95.47 | 95.47 |
| 570309 - Colon Sewer Collections | 0.00 | 0.00 | 2,418.00 | 2,418.00 |
| Total Rural Water District Expenses | 0.00 | 3,388.38 | 5,154.10 | 8,542.48 |
| Depreciation Expense | | | | |
| Depreciation | | | | |
| 908000 - Depreciation Expense | 39,317.67 | 707.85 | 1,477.81 | 41,503.33 |
| 908350 - Amortization Expense - Colon | 0.00 | 0.00 | 4.17 | 4.17 |
| Total Depreciation | 39,317.67 | 707.85 | 1,481.98 | 41,507.50 |
| Total Depreciation Expense | 39,317.67 | 707.85 | 1,481.98 | 41,507.50 |
| Total Expenses | 300,258.36 | 4,096.23 | 6,737.54 | 311,092.13 |
| Total Change in Net Position | \$ (10,555.07) | \$ (496.87) | \$ 74.38 | \$ (10,977.56) |

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

| | Natural Resources District Year To Date 05/31/2022 | Rural Water-Bruno Year To Date 05/31/2022 | Rural Water-Colon Year To Date 05/31/2022 | All Districts Year To Date 05/31/2022 |
|---|---|---|---|---|
| Income | | | | |
| Federal Income | | | | |
| 303206 - Wahoo Creek 319 Grant | 207,585.74 | 0.00 | 0.00 | 207,585.74 |
| 303207 - Shell Creek 319 Grant | 103,065.81 | 0.00 | 0.00 | 103,065.81 |
| 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 | 329,572.43 | 0.00 | 0.00 | 329,572.43 |
| 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 | 784,510.44 | 0.00 | 0.00 | 784,510.44 |
| 303962 - NEMA - Flood Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 303963 - FEMA - 428 Funds | 25,953.05 | 0.00 | 0.00 | 25,953.05 |
| 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 | \$ 1,456,647.47 | \$ 0.00 | \$ 0.00 | \$ 1,456,647.47 |
| 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 |
| 301303 - Sand Creek NRDF | 1,419.49 | 0.00 | 0.00 | 1,419.49 |
| 301315 - WSF and EA Application | 20,512.34 | 0.00 | 0.00 | 20,512.34 |
| 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 | 6,580.27 | 0.00 | 0.00 | 6,580.27 |
| Total State Income | 178,927.39 | 0.00 | 0.00 | 178,927.39 |
| Local Income | | | | |
| 304105 - Education Building Rent | 12,840.00 | 0.00 | 0.00 | 12,840.00 |
| 304112 - Dirt Sales - Wanhoo | 14,553.72 | 0.00 | 0.00 | 14,553.72 |
| 304400 - Flow Meter Maint. Reimb. | 92.96 | 0.00 | 0.00 | 92.96 |
| 304500 - JWMAB | 24,180.00 | 0.00 | 0.00 | 24,180.00 |
| Total Local Income | 51,666.68 | 0.00 | 0.00 | 51,666.68 |
| Rural Water Income | | | | |
| 304240 - Water Sales | 0.00 | 37,050.60 | 47,807.60 | 84,858.20 |
| 304295 - Colon Sewer Fees | 0.00 | 0.00 | 24,924.00 | 24,924.00 |
| 304261 - Other Revenue | 0.00 | 25.72 | 2,293.43 | 2,319.15 |
| Total Rural Water Income | 0.00 | 37,076.32 | 75,025.03 | 112,101.35 |
| Property Tax Income | | | | |
| 305100 - General Fund Property Taxes-Boone | 115,733.52 | 0.00 | 0.00 | 115,733.52 |
| 305200 - General Fund Property Taxes-Butler | 410,672.99 | 0.00 | 0.00 | 410,672.99 |
| 305300 - General Fund Property Taxes-Colfax | 334,265.49 | 0.00 | 0.00 | 334,265.49 |
| 305400 - General Fund Property Taxes-Dodge | 1,084,621.93 | 0.00 | 0.00 | 1,084,621.93 |
| 305500 - General Fund Property Taxes-Madison | 78,187.57 | 0.00 | 0.00 | 78,187.57 |
| 305600 - General Fund Property Taxes-Platte | 463,331.42 | 0.00 | 0.00 | 463,331.42 |
| 305700 - General Fund Property Taxes-Saunders | 1,249,834.63 | 0.00 | 0.00 | 1,249,834.63 |
| Total Property Tax Income | 3,736,647.55 | 0.00 | 0.00 | 3,736,647.55 |
| Investment Income | | | | |
| 311350 - Interest - NPAIT Elkhorn | 1.61 | 0.00 | 0.00 | 1.61 |
| 311400 - Interest-NPAIT Wanhoo SRA | 254.69 | 0.00 | 0.00 | 254.69 |
| 311450 - Interest Income-Elkhorn IPA | 76.83 | 0.00 | 0.00 | 76.83 |
| 311500 - Interest - NPAIT NRD | 1.47 | 0.00 | 0.00 | 1.47 |
| 311600 - Interest - STFIT NRD | 2,805.12 | 0.00 | 0.00 | 2,805.12 |
| 311700 - Interest - UBT NRD | 227.22 | 0.00 | 0.00 | 227.22 |
| 304350 - Colon RW Interest - NPAIT | 0.00 | 0.00 | 5.23 | 5.23 |
| Total Investment Income | 3,366.94 | 0.00 | 5.23 | 3,372.17 |
| Equipment Rent and Misc | | | | |
| 309100 - Sales - Trees | 20,017.00 | 0.00 | 0.00 | 20,017.00 |
| 309350 - Sales - Well Permits | 1,950.00 | 0.00 | 0.00 | 1,950.00 |
| 309360 - Sales - Sample Kits | 2,530.00 | 0.00 | 0.00 | 2,530.00 |
| 309400 - Sales - Other | 2,850.00 | 0.00 | 0.00 | 2,850.00 |
| 309500 - Equipment Rent | 6,415.64 | 0.00 | 0.00 | 6,415.64 |

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

| | Natural Resources District Year To Date 05/31/2022 | Rural Water-Bruno Year To Date 05/31/2022 | Rural Water-Colon Year To Date 05/31/2022 | All Districts Year To Date 05/31/2022 |
|--|---|---|---|---|
| 309600 - Game & Park Permit Sales | 247.70 | 0.00 | 0.00 | 247.70 |
| 310000 - Chemigation Permits | 18,519.00 | 0.00 | 0.00 | 18,519.00 |
| 310100 - Check Valve Sales | 200.77 | 0.00 | 0.00 | 200.77 |
| 310200 - Czechland Camping Fees | 9,357.91 | 0.00 | 0.00 | 9,357.91 |
| 310201 - Wanahoo Park Permits | 78,861.87 | 0.00 | 0.00 | 78,861.87 |
| 310202 - Lake Wanahoo Camping | 102,246.72 | 0.00 | 0.00 | 102,246.72 |
| 313000 - Miscellaneous Income | 13,936.64 | 0.00 | 0.00 | 13,936.64 |
| 315000 - RWD Administrative Fees | 4,242.92 | 0.00 | 0.00 | 4,242.92 |
| 316000 - Employee/Director Reimb | 1,104.44 | 0.00 | 0.00 | 1,104.44 |
| 317000 - Loss Or Gain On Sale Of Assets | 15,100.00 | 0.00 | 0.00 | 15,100.00 |
| Total Equipment Rent and Misc | 277,580.61 | 0.00 | 0.00 | 277,580.61 |
| Total Income | 5,704,836.64 | 37,076.32 | 75,030.26 | 5,816,943.22 |
| 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 | 27,511.77 | 0.00 | 0.00 | 27,511.77 |
| 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 | 33,291.62 | 0.00 | 0.00 | 33,291.62 |
| Fees and Licenses | | | | |
| 410302 - NRD Fees And Licenses | 1,783.17 | 0.00 | 0.00 | 1,783.17 |
| 410304 - NRD Union Bank Fees | 455.62 | 0.00 | 0.00 | 455.62 |
| Total Fees and Licenses | 2,238.79 | 0.00 | 0.00 | 2,238.79 |
| 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 | 10,276.50 | 0.00 | 0.00 | 10,276.50 |
| 410502 - Insurance-Errors & Omissions | 5,405.10 | 0.00 | 0.00 | 5,405.10 |
| 410504 - Insurance-Liability | 48,970.86 | 0.00 | 0.00 | 48,970.86 |
| 410505 - Insurance-Property | 16,084.84 | 0.00 | 0.00 | 16,084.84 |
| Total Insurance | 80,737.30 | 0.00 | 0.00 | 80,737.30 |
| Interest Expense | | | | |
| 410600 - Interest Expense | 0.00 | 0.00 | 1,113.20 | 1,113.20 |
| Total Interest Expense | 0.00 | 0.00 | 1,113.20 | 1,113.20 |
| Legal Notices | | | | |
| 410701 - Legal Notices | 1,810.40 | 0.00 | 0.00 | 1,810.40 |
| 410702 - Other Notices and Advertising | 5.00 | 0.00 | 0.00 | 5.00 |
| Total Legal Notices | 1,815.40 | 0.00 | 0.00 | 1,815.40 |
| Maintenance Contracts | | | | |
| 410800 - Maintenance Contracts | 4,113.00 | 0.00 | 0.00 | 4,113.00 |
| Total Maintenance Contracts | 4,113.00 | 0.00 | 0.00 | 4,113.00 |
| Office Supply & Expense | | | | |
| 410901 - Copier Supplies | 248.94 | 0.00 | 0.00 | 248.94 |
| 410902 - Office Supplies & Equip | 1,728.15 | 0.00 | 0.00 | 1,728.15 |
| 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 | 1,274.72 | 0.00 | 0.00 | 1,274.72 |
| Total Office Supply & Expense | 5,200.58 | 0.00 | 0.00 | 5,200.58 |
| Computer Supply & Expense | | | | |
| 411003 - Computer Repairs & Parts | 174.40 | 0.00 | 0.00 | 174.40 |
| 411004 - Computer Software | 8,455.41 | 0.00 | 0.00 | 8,455.41 |
| 411006 - Email | 1,512.00 | 0.00 | 0.00 | 1,512.00 |
| 411011 - Computers & Equipment | 5,088.00 | 0.00 | 0.00 | 5,088.00 |
| 411012 - Website Design & Hosting | 300.00 | 0.00 | 0.00 | 300.00 |
| Total Computer Supply & Expense | 15,529.81 | 0.00 | 0.00 | 15,529.81 |
| Postage | | | | |
| 411200 - Postage | 3,208.32 | 0.00 | 0.00 | 3,208.32 |

See Accountant's Compilation Report

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

| | Natural Resources District Year To Date 05/31/2022 | Rural Water-Bruno Year To Date 05/31/2022 | Rural Water-Colon Year To Date 05/31/2022 | All Districts Year To Date 05/31/2022 |
|---|---|---|---|---|
| Total Postage | 3,208.32 | 0.00 | 0.00 | 3,208.32 |
| Professional Services | | | | |
| 411301 - Prof Serv-Accounting | 73,850.00 | 0.00 | 0.00 | 73,850.00 |
| 411302 - Prof Serv-Annual Audit | 12,775.00 | 0.00 | 0.00 | 12,775.00 |
| 411304 - Prof Serv-Legal - General | 6,835.00 | 0.00 | 0.00 | 6,835.00 |
| 411311 - Washington Expense | 21,800.00 | 0.00 | 0.00 | 21,800.00 |
| Total Professional Services | 115,260.00 | 0.00 | 0.00 | 115,260.00 |
| 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 | 8,763.05 | 0.00 | 0.00 | 8,763.05 |
| 411602 - Local Phone & Internet | 5,825.83 | 0.00 | 0.00 | 5,825.83 |
| 411605 - Director iPad Cell Service | 452.00 | 0.00 | 0.00 | 452.00 |
| Total Telephone Expense | 15,040.88 | 0.00 | 0.00 | 15,040.88 |
| Utilities | | | | |
| 411700 - Utilities Expense | 8,099.60 | 0.00 | 0.00 | 8,099.60 |
| Total Utilities | 8,099.60 | 0.00 | 0.00 | 8,099.60 |
| Total Administration Expenses | 285,817.96 | 0.00 | 1,113.20 | 286,931.16 |
| Information & Education Expenses | | | | |
| Education | | | | |
| 420104 - Outdoor Classrooms | 192.18 | 0.00 | 0.00 | 192.18 |
| 420106 - Miscellaneous Education Expense | 54.82 | 0.00 | 0.00 | 54.82 |
| 420107 - Water Testing Event | 1,019.74 | 0.00 | 0.00 | 1,019.74 |
| 420108 - Spring Conservation Sensation | 2,086.69 | 0.00 | 0.00 | 2,086.69 |
| 420109 - Education Outreach | 2,464.68 | 0.00 | 0.00 | 2,464.68 |
| Total Education | 5,818.11 | 0.00 | 0.00 | 5,818.11 |
| 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 | 249.59 | 0.00 | 0.00 | 249.59 |
| 420205 - Phrography, Cameras, Video | 69.99 | 0.00 | 0.00 | 69.99 |
| 420208 - Miscellaneous | 735.28 | 0.00 | 0.00 | 735.28 |
| 420209 - Ktic Ad | 2,780.50 | 0.00 | 0.00 | 2,780.50 |
| 420211 - E-Ads | 1,260.00 | 0.00 | 0.00 | 1,260.00 |
| 420212 - TV Promotion | 2,850.00 | 0.00 | 0.00 | 2,850.00 |
| 420213 - Promotion Videos | 375.00 | 0.00 | 0.00 | 375.00 |
| Total Information | 19,826.77 | 0.00 | 0.00 | 19,826.77 |
| Scholarships and Grants | | | | |
| 420307 - Shell Crk Watershd Scholarship | 2,000.00 | 0.00 | 0.00 | 2,000.00 |
| Total Scholarships and Grants | 2,000.00 | 0.00 | 0.00 | 2,000.00 |
| 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 | 2,744.18 | 0.00 | 0.00 | 2,744.18 |
| 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 | 7,500.94 | 0.00 | 0.00 | 7,500.94 |
| Total Information & Education Expenses | 35,145.82 | 0.00 | 0.00 | 35,145.82 |
| Operation & Maintenance | | | | |
| Auto and Truck | | | | |
| 430101 - Auto & Truck Gas | 18,666.41 | 0.00 | 0.00 | 18,666.41 |
| 430102 - Auto & Truck R&M | 6,293.38 | 0.00 | 0.00 | 6,293.38 |
| Total Auto and Truck | 24,959.79 | 0.00 | 0.00 | 24,959.79 |
| Building Maintenance | | | | |
| 430201 - Bldg Maintenance | 2,725.63 | 0.00 | 0.00 | 2,725.63 |
| 430202 - Office Cleaning | 5,487.50 | 0.00 | 0.00 | 5,487.50 |
| 430203 - Garbage Maintenance | 829.43 | 0.00 | 0.00 | 829.43 |
| Total Building Maintenance | 9,042.56 | 0.00 | 0.00 | 9,042.56 |
| Operation and Maintenance | | | | |
| 430401 - Czechland & Homestead | 10,947.22 | 0.00 | 0.00 | 10,947.22 |
| 430402 - Equipment Upkeep | 7,833.50 | 0.00 | 0.00 | 7,833.50 |
| 430403 - Operation & Maintenance | 9,714.22 | 0.00 | 0.00 | 9,714.22 |
| 430404 - Tree Supplies | 205.92 | 0.00 | 0.00 | 205.92 |

See Accountant's Compilation Report

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

| | Natural Resources District Year To Date 05/31/2022 | Rural Water-Bruno Year To Date 05/31/2022 | Rural Water-Colon Year To Date 05/31/2022 | All Districts Year To Date 05/31/2022 |
|--|---|---|---|---|
| 430406 - Wanahoo Park Operation | 31,308.55 | 0.00 | 0.00 | 31,308.55 |
| 430407 - Monitoring Wanahoo Dam | 7,848.55 | 0.00 | 0.00 | 7,848.55 |
| 430408 - Wanahoo Rec Mgmt | 43,616.33 | 0.00 | 0.00 | 43,616.33 |
| 430409 - Lake Wanahoo Education Building | 6,156.16 | 0.00 | 0.00 | 6,156.16 |
| Total Operation and Maintenance | 117,630.45 | 0.00 | 0.00 | 117,630.45 |
| 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 | 14,799.17 | 0.00 | 0.00 | 14,799.17 |
| 430803 - Lower Platte Weed Mgmt Area | 30,000.00 | 0.00 | 0.00 | 30,000.00 |
| 430804 - O&M One-Call Services | 31.17 | 0.00 | 0.00 | 31.17 |
| 430805 - IceJam Monitoring | 375.60 | 0.00 | 0.00 | 375.60 |
| Total Other | 45,205.94 | 0.00 | 0.00 | 45,205.94 |
| Total Operation & Maintenance | 217,552.62 | 0.00 | 0.00 | 217,552.62 |
| Personnel Expenses | | | | |
| Director Expense | | | | |
| 440101 - Director Meeting Expense | 5,015.37 | 0.00 | 0.00 | 5,015.37 |
| 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 | 17,371.68 | 0.00 | 0.00 | 17,371.68 |
| 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 | 20,153.06 | 0.00 | 0.00 | 20,153.06 |
| 440302 - Health Insurance | 292,345.81 | 0.00 | 0.00 | 292,345.81 |
| 440303 - Retirement Benefit - 414H | 57,456.98 | 0.00 | 0.00 | 57,456.98 |
| 440304 - Retirement Benefit - 457 Plan | 3,900.00 | 0.00 | 0.00 | 3,900.00 |
| 440305 - Tuition Reimbursement | 1,972.00 | 0.00 | 0.00 | 1,972.00 |
| 440306 - Workmans Comp Benefit | 13,285.92 | 0.00 | 0.00 | 13,285.92 |
| 440307 - Employee Benefits - Other | 1,203.47 | 0.00 | 0.00 | 1,203.47 |
| 440309 - Flexible Spending Fee | 176.00 | 0.00 | 0.00 | 176.00 |
| Total Employee Benefits | 390,493.24 | 0.00 | 0.00 | 390,493.24 |
| Payroll Taxes | | | | |
| 440401 - FICA - ER | 61,276.18 | 0.00 | 0.00 | 61,276.18 |
| 440402 - Medicare - ER | 14,330.94 | 0.00 | 0.00 | 14,330.94 |
| Total Payroll Taxes | 75,607.12 | 0.00 | 0.00 | 75,607.12 |
| Personnel Expense | | | | |
| 440501 - Personnel Meeting Exp | 12,577.89 | 0.00 | 0.00 | 12,577.89 |
| 440502 - Personnel Mileage Exp | 1,195.22 | 0.00 | 0.00 | 1,195.22 |
| 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 | 15,942.59 | 0.00 | 0.00 | 15,942.59 |
| Salaries | | | | |
| 440601 - Salaries - Administration | 205,999.22 | 0.00 | 0.00 | 205,999.22 |
| 440602 - Salaries - Clerical | 21,108.20 | 0.00 | 0.00 | 21,108.20 |
| 440603 - Employee Recognition Program | 200.00 | 0.00 | 0.00 | 200.00 |
| 440604 - Salaries - I & E | 76,268.96 | 0.00 | 0.00 | 76,268.96 |
| 440605 - Salaries - Op & Maint | 155,097.24 | 0.00 | 0.00 | 155,097.24 |
| 440606 - NRCS Support | 122,574.99 | 0.00 | 0.00 | 122,574.99 |
| 440607 - Salaries - Projects | 94,216.61 | 0.00 | 0.00 | 94,216.61 |
| 440608 - Salaries - Water | 308,936.88 | 0.00 | 0.00 | 308,936.88 |
| 440616 - Lake Wanahoo Park Op. | 65,316.98 | 0.00 | 0.00 | 65,316.98 |
| Total Salaries | 1,049,719.08 | 0.00 | 0.00 | 1,049,719.08 |
| Total Personnel Expenses | 1,574,418.71 | 0.00 | 0.00 | 1,574,418.71 |
| Projects Expenses | | | | |
| Inter-Governmental | | | | |

See Accountant's Compilation Report

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

| | Natural Resources District Year To Date 05/31/2022 | Rural Water-Bruno Year To Date 05/31/2022 | Rural Water-Colon Year To Date 05/31/2022 | All Districts Year To Date 05/31/2022 |
|---|---|---|---|---|
| 450110 - Platte Center Bank Stab. Phase LI | 12,060.75 | 0.00 | 0.00 | 12,060.75 |
| 450115 - Dike & Drainage Assistance | 31,791.90 | 0.00 | 0.00 | 31,791.90 |
| 450119 - JWMAB Dodge Co | 38,880.00 | 0.00 | 0.00 | 38,880.00 |
| Total Inter-Governmental | 82,732.65 | 0.00 | 0.00 | 82,732.65 |
| Wanahoo | | | | |
| 450505 - Prof Serv-Legal - Wanahoo | 3,343.50 | 0.00 | 0.00 | 3,343.50 |
| Total Wanahoo | 3,343.50 | 0.00 | 0.00 | 3,343.50 |
| 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 | 92,638.15 | 0.00 | 0.00 | 92,638.15 |
| 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 | 9,166.71 | 0.00 | 0.00 | 9,166.71 |
| 460111 - Flow Meter Maintenance | 12,980.00 | 0.00 | 0.00 | 12,980.00 |
| Total Groundwater Management Plan | 30,275.67 | 0.00 | 0.00 | 30,275.67 |
| Groundwater Programs | | | | |
| 460201 - Decommissioned Wells | 10,292.87 | 0.00 | 0.00 | 10,292.87 |
| 460203 - GW Levels | 10.37 | 0.00 | 0.00 | 10.37 |
| 460204 - GW Quality Program | 8,147.22 | 0.00 | 0.00 | 8,147.22 |
| 460206 - Monitoring Wells | 6,336.22 | 0.00 | 0.00 | 6,336.22 |
| 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 | 35,616.68 | 0.00 | 0.00 | 35,616.68 |
| Regulatory | | | | |
| 460301 - Chemigation | 742.50 | 0.00 | 0.00 | 742.50 |
| Total Regulatory | 742.50 | 0.00 | 0.00 | 742.50 |
| 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 | 30,616.62 | 0.00 | 0.00 | 30,616.62 |
| 460520 - NET Grant | 2,640.00 | 0.00 | 0.00 | 2,640.00 |
| Total Special Projects | 33,256.62 | 0.00 | 0.00 | 33,256.62 |
| 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 | 110,621.72 | 0.00 | 0.00 | 110,621.72 |
| 450807 - Wahoo Creek Phase II | 251,658.07 | 0.00 | 0.00 | 251,658.07 |
| Total Land Treatment | 394,378.54 | 0.00 | 0.00 | 394,378.54 |
| Total Water Expenses | 511,610.01 | 0.00 | 0.00 | 511,610.01 |
| Rural Water District Expenses | | | | |
| 570201 - Water Purchase | 0.00 | 21,399.70 | 6,376.31 | 27,776.01 |
| 570204 - Testing | 0.00 | 370.00 | 231.00 | 601.00 |
| 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 | 1,852.53 | 2,390.39 | 4,242.92 |
| 570210 - Health/Life/Vision/LTD - ER | 0.00 | 2,107.71 | 3,161.65 | 5,269.36 |
| 570211 - Dental - ER | 0.00 | 218.84 | 328.31 | 547.15 |
| 570212 - 414H ER Contributions | 0.00 | 681.86 | 1,022.87 | 1,704.73 |
| 570215 - ER Social Security Tax | 0.00 | 868.02 | 1,231.40 | 2,099.42 |
| 570216 - ER Medicare Tax | 0.00 | 202.98 | 288.01 | 490.99 |
| 570217 - Salaries | 0.00 | 7,967.62 | 13,090.55 | 21,058.17 |
| 570219 - Fees And Licenses | 0.00 | 405.40 | 608.20 | 1,013.60 |
| 570220 - Rural Water One-Call | 0.00 | 14.93 | 31.15 | 46.08 |
| 570223 - Rural Water Gasoline | 0.00 | 760.73 | 521.27 | 1,282.00 |
| 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 | 1,015.58 | 1,015.58 |
| 570309 - Colon Sewer Collections | 0.00 | 0.00 | 24,924.00 | 24,924.00 |
| Total Rural Water District Expenses | 0.00 | 37,169.17 | 55,677.84 | 92,847.01 |

Capital Expenditures - Small Items

See Accountant's Compilation Report

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

| | Natural Resources District Year To Date 05/31/2022 | Rural Water-Bruno Year To Date 05/31/2022 | Rural Water-Colon Year To Date 05/31/2022 | All Districts Year To Date 05/31/2022 |
|---|---|---|---|---|
| 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 |
| Depreciation Expense | | | | |
| Depreciation | | | | |
| 908000 - Depreciation Expense | 429,242.00 | 7,786.35 | 16,255.91 | 453,284.26 |
| 908350 - Amortization Expense - Colon | 0.00 | 0.00 | 45.87 | 45.87 |
| Total Depreciation | 429,242.00 | 7,786.35 | 16,301.78 | 453,330.13 |
| Total Depreciation Expense | 429,242.00 | 7,786.35 | 16,301.78 | 453,330.13 |
| Total Expenses | 3,147,275.26 | 44,955.52 | 73,092.82 | 3,265,323.60 |
| Total Change in Net Position | \$ 2,557,561.38 | \$ (7,879.20) | \$ 1,937.44 | \$ 2,551,619.62 |

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

| | Year To Date May 31, 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 | 103,065.81 | 390,480.00 | (287,414.19) | 26.39 % |
| 303225 - Wahoo Creek WS PL566 | 329,572.43 | 639,358.00 | (309,785.57) | 51.55 % |
| 303961 - FEMA - Flood Funds | 784,510.44 | 62,523.00 | 721,987.44 | 1,254.75 % |
| 303962 - NEMA - Flood Funds | 0.00 | 20,840.00 | (20,840.00) | 0.00 % |
| 303963 - FEMA - 428 Funds | 25,953.05 | 265,050.00 | (239,096.95) | 9.79 % |
| 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 | 1,456,647.47 | 3,155,501.00 | (1,698,853.53) | 46.16 % |
| 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 | 1,419.49 | 219,144.00 | (217,724.51) | 0.65 % |
| 301315 - WSF and EA Application | 20,512.34 | 0.00 | 20,512.34 | 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 | 6,580.27 | 20,000.00 | (13,419.73) | 32.90 % |
| Total State Income | 178,927.39 | 475,259.00 | (296,331.61) | 37.65 % |
| Local Income | | | | |
| 304105 - Education Building Rent | 12,840.00 | 14,500.00 | (1,660.00) | 88.55 % |
| 304110 - Hazard Mitigation - Local | 0.00 | 2,125.00 | (2,125.00) | 0.00 % |
| 304112 - Dirt Sales - Wanhoo | 14,553.72 | 18,500.00 | (3,946.28) | 78.67 % |
| 304400 - Flow Meter Maint. Reimb. | 92.96 | 1,000.00 | (907.04) | 9.30 % |
| 304500 - JWMAB | 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 | 51,666.68 | 131,437.50 | (79,770.82) | 39.31 % |
| Property Tax Income | | | | |
| 305100 - General Fund Property Taxes-Boone | 115,733.52 | 103,044.05 | 12,689.47 | 112.31 % |
| 305200 - General Fund Property Taxes-Butler | 410,672.99 | 374,744.24 | 35,928.75 | 109.59 % |
| 305300 - General Fund Property Taxes-Colfax | 334,265.49 | 312,571.77 | 21,693.72 | 106.94 % |
| 305400 - General Fund Property Taxes-Dodge | 1,084,621.93 | 1,068,792.11 | 15,829.82 | 101.48 % |
| 305500 - General Fund Property Taxes-Madison | 78,187.57 | 47,677.27 | 30,510.30 | 163.99 % |
| 305600 - General Fund Property Taxes-Platte | 463,331.42 | 427,889.26 | 35,442.16 | 108.28 % |
| 305700 - General Fund Property Taxes-Saunders | 1,249,834.63 | 1,141,514.58 | 108,320.05 | 109.49 % |
| Total Property Tax Income | 3,736,647.55 | 3,476,233.28 | 260,414.27 | 107.49 % |
| Investment Income | | | | |
| 311350 - Interest - NPAIT Elkhorn | 1.61 | 0.38 | 1.23 | 423.68 % |
| 311400 - Interest-NPAIT Wanhoo SRA | 254.69 | 65.57 | 189.12 | 388.42 % |
| 311450 - Interest Income-Elkhorn IPA | 76.83 | 961.86 | (885.03) | 7.99 % |
| 311500 - Interest - NPAIT NRD | 1.47 | 0.31 | 1.16 | 474.19 % |
| 311600 - Interest - STFIT NRD | 2,805.12 | 2,613.93 | 191.19 | 107.31 % |
| 311700 - Interest - UBT NRD | 227.22 | 0.00 | 227.22 | 0.00 % |
| 304350 - Colon RW Interest - NPAIT | 0.00 | 2.85 | (2.85) | 0.00 % |
| Total Investment Income | 3,366.94 | 3,644.90 | (277.96) | 92.37 % |
| Equipment Rent and Misc | | | | |
| 309100 - Sales - Trees | 20,017.00 | 15,000.00 | 5,017.00 | 133.45 % |
| 309350 - Sales - Well Permits | 1,950.00 | 2,100.00 | (150.00) | 92.86 % |
| 309360 - Sales - Sample Kits | 2,530.00 | 3,500.00 | (970.00) | 72.29 % |
| 309400 - Sales - Other | 2,850.00 | 2,600.00 | 250.00 | 109.62 % |
| 309500 - Equipment Rent | 6,415.64 | 7,000.00 | (584.36) | 91.65 % |
| 309600 - Game & Park Permit Sales | 247.70 | 6,500.00 | (6,252.30) | 3.81 % |
| 310000 - Chemigation Permits | 18,519.00 | 25,000.00 | (6,481.00) | 74.08 % |
| 310100 - Check Valve Sales | 200.77 | 500.00 | (299.23) | 40.15 % |
| 310200 - Czechland Camping Fees | 9,357.91 | 14,000.00 | (4,642.09) | 66.84 % |
| 310201 - Wanhoo Park Permits | 78,861.87 | 115,000.00 | (36,138.13) | 68.58 % |

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

| | Year To Date May 31, 2022 <small>Actual</small> | Year Ending June 30, 2022 <small>FY2022</small> | \$ Difference Annual Budget | Percentage Annual Budget |
|--|---|---|--------------------------------|-----------------------------|
| 310202 - Lake Wanhoo Camping | 102,246.72 | 126,000.00 | (23,753.28) | 81.15 % |
| 312000 - Salaries-Other NRD | 0.00 | 76,000.00 | (76,000.00) | 0.00 % |
| 313000 - Miscellaneous Income | 13,936.64 | 15,000.00 | (1,063.36) | 92.91 % |
| 315000 - RWD Administrative Fees | 4,242.92 | 4,800.00 | (557.08) | 88.39 % |
| 316000 - Employee/Director Reimb | 1,104.44 | 2,000.00 | (895.56) | 55.22 % |
| 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 | 277,580.61 | 530,157.00 | (252,576.39) | 52.36 % |
| Total Income | 5,704,836.64 | 7,772,232.68 | (2,067,396.04) | 73.40 % |
| 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 | 27,511.77 | 29,828.00 | (2,316.23) | 92.23 % |
| 410204 - Dues - NWRRA | 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 | 33,291.62 | 37,254.00 | (3,962.38) | 89.36 % |
| Fees and Licenses | | | | |
| 410302 - NRD Fees And Licenses | 1,783.17 | 10,000.00 | (8,216.83) | 17.83 % |
| 410304 - NRD Union Bank Fees | 455.62 | 600.00 | (144.38) | 75.94 % |
| Total Fees and Licenses | 2,238.79 | 10,600.00 | (8,361.21) | 21.12 % |
| 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 | 10,276.50 | 13,231.00 | (2,954.50) | 77.67 % |
| 410502 - Insurance-Errors & Omissions | 5,405.10 | 6,544.00 | (1,138.90) | 82.60 % |
| 410504 - Insurance-Liability | 48,970.86 | 34,248.00 | 14,722.86 | 142.99 % |
| 410505 - Insurance-Property | 16,084.84 | 16,404.00 | (319.16) | 98.05 % |
| Total Insurance | 80,737.30 | 70,427.00 | 10,310.30 | 114.64 % |
| Legal Notices | | | | |
| 410701 - Legal Notices | 1,810.40 | 2,500.00 | (689.60) | 72.42 % |
| 410702 - Other Notices and Advertising | 5.00 | 100.00 | (95.00) | 5.00 % |
| Total Legal Notices | 1,815.40 | 2,600.00 | (784.60) | 69.82 % |
| Maintenance Contracts | | | | |
| 410800 - Maintenance Contracts | 4,113.00 | 5,000.00 | (887.00) | 82.26 % |
| Total Maintenance Contracts | 4,113.00 | 5,000.00 | (887.00) | 82.26 % |
| Office Supply & Expense | | | | |
| 410901 - Copier Supplies | 248.94 | 750.00 | (501.06) | 33.19 % |
| 410902 - Office Supplies & Equip | 1,728.15 | 3,500.00 | (1,771.85) | 49.38 % |
| 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 | 1,274.72 | 3,000.00 | (1,725.28) | 42.49 % |
| Total Office Supply & Expense | 5,200.58 | 11,350.00 | (6,149.42) | 45.82 % |
| Computer Supply & Expense | | | | |
| 411002 - Computer Consultant | 0.00 | 5,000.00 | (5,000.00) | 0.00 % |
| 411003 - Computer Repairs & Parts | 174.40 | 1,500.00 | (1,325.60) | 11.63 % |
| 411004 - Computer Software | 8,455.41 | 11,000.00 | (2,544.59) | 76.87 % |
| 411005 - Computer Magazines/Video | 0.00 | 100.00 | (100.00) | 0.00 % |
| 411006 - Email | 1,512.00 | 1,500.00 | 12.00 | 100.80 % |
| 411011 - Computers & Equipment | 5,088.00 | 11,000.00 | (5,912.00) | 46.25 % |
| 411012 - Website Design & Hosting | 300.00 | 300.00 | 0.00 | 100.00 % |
| Total Computer Supply & Expense | 15,529.81 | 30,400.00 | (14,870.19) | 51.08 % |
| Postage | | | | |
| 411200 - Postage | 3,208.32 | 6,500.00 | (3,291.68) | 49.36 % |
| Total Postage | 3,208.32 | 6,500.00 | (3,291.68) | 49.36 % |
| Professional Services | | | | |
| 411301 - Prof Serv-Accounting | 73,850.00 | 80,000.00 | (6,150.00) | 92.31 % |

See Accountant's Compilation Report

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

| | Year To Date May 31, 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 | 6,835.00 | 15,000.00 | (8,165.00) | 45.57 % |
| 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 | 21,800.00 | 22,800.00 | (1,000.00) | 95.61 % |
| Total Professional Services | 115,260.00 | 136,575.00 | (21,315.00) | 84.39 % |
| 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 | 8,763.05 | 11,000.00 | (2,236.95) | 79.66 % |
| 411602 - Local Phone & Internet | 5,825.83 | 7,500.00 | (1,674.17) | 77.68 % |
| 411605 - Director iPad Cell Service | 452.00 | 600.00 | (148.00) | 75.33 % |
| Total Telephone Expense | 15,040.88 | 19,100.00 | (4,059.12) | 78.75 % |
| Utilities | | | | |
| 411700 - Utilities Expense | 8,099.60 | 8,500.00 | (400.40) | 95.29 % |
| Total Utilities | 8,099.60 | 8,500.00 | (400.40) | 95.29 % |
| Total Administration Expenses | 285,817.96 | 343,106.00 | (57,288.04) | 83.30 % |
| Information & Education Expenses | | | | |
| Education | | | | |
| 420103 - Land & Range Judging Contest | 0.00 | 1,000.00 | (1,000.00) | 0.00 % |
| 420104 - Outdoor Classrooms | 192.18 | 2,500.00 | (2,307.82) | 7.69 % |
| 420106 - Miscellaneous Education Expense | 54.82 | 500.00 | (445.18) | 10.96 % |
| 420107 - Water Testing Event | 1,019.74 | 500.00 | 519.74 | 203.95 % |
| 420108 - Spring Conservation Sensation | 2,086.69 | 3,500.00 | (1,413.31) | 59.62 % |
| 420109 - Education Outreach | 2,464.68 | 3,500.00 | (1,035.32) | 70.42 % |
| Total Education | 5,818.11 | 11,500.00 | (5,681.89) | 50.59 % |
| 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 | 249.59 | 2,000.00 | (1,750.41) | 12.48 % |
| 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 | 735.28 | 1,500.00 | (764.72) | 49.02 % |
| 420209 - Ktic Ad | 2,780.50 | 2,500.00 | 280.50 | 111.22 % |
| 420211 - E-Ads | 1,260.00 | 1,700.00 | (440.00) | 74.12 % |
| 420212 - TV Promotion | 2,850.00 | 3,000.00 | (150.00) | 95.00 % |
| 420213 - Promotion Videos | 375.00 | 7,000.00 | (6,625.00) | 5.36 % |
| Total Information | 19,826.77 | 29,950.00 | (10,123.23) | 66.20 % |
| Scholarships and Grants | | | | |
| 420305 - Camp And Workshop Scholarships | 0.00 | 500.00 | (500.00) | 0.00 % |
| 420307 - Shell Crk Watershd Scholarship | 2,000.00 | 2,500.00 | (500.00) | 80.00 % |
| Total Scholarships and Grants | 2,000.00 | 3,000.00 | (1,000.00) | 66.67 % |
| 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 | 2,744.18 | 4,000.00 | (1,255.82) | 68.60 % |
| 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 | 7,500.94 | 9,750.00 | (2,249.06) | 76.93 % |
| Total Information & Education Expenses | 35,145.82 | 54,200.00 | (19,054.18) | 64.84 % |
| Operation & Maintenance | | | | |
| Auto and Truck | | | | |
| 430101 - Auto & Truck Gas | 18,666.41 | 15,000.00 | 3,666.41 | 124.44 % |
| 430102 - Auto & Truck R&M | 6,293.38 | 7,000.00 | (706.62) | 89.91 % |
| Total Auto and Truck | 24,959.79 | 22,000.00 | 2,959.79 | 113.45 % |
| Building Maintenance | | | | |
| 430201 - Bldg Maintenance | 2,725.63 | 3,500.00 | (774.37) | 77.88 % |
| 430202 - Office Cleaning | 5,487.50 | 5,000.00 | 487.50 | 109.75 % |

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

| | Year To Date May 31, 2022 <small>Actual</small> | Year Ending June 30, 2022 <small>FY2022</small> | \$ Difference Annual Budget | Percentage Annual Budget |
|--|---|---|--------------------------------|-----------------------------|
| 430203 - Garbage Maintenance | 829.43 | 800.00 | 29.43 | 103.68 % |
| Total Building Maintenance | 9,042.56 | 9,300.00 | (257.44) | 97.23 % |
| 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 | 10,947.22 | 8,000.00 | 2,947.22 | 136.84 % |
| 430402 - Equipment Upkeep | 7,833.50 | 14,000.00 | (6,166.50) | 55.95 % |
| 430403 - Operation & Maintenance | 9,714.22 | 75,000.00 | (65,285.78) | 12.95 % |
| 430404 - Tree Supplies | 205.92 | 250.00 | (44.08) | 82.37 % |
| 430406 - Wanahoo Park Operation | 31,308.55 | 100,000.00 | (68,691.45) | 31.31 % |
| 430407 - Monitoring Wanahoo Dam | 7,848.55 | 17,000.00 | (9,151.45) | 46.17 % |
| 430408 - Wanahoo Rec Mgmt | 43,616.33 | 60,000.00 | (16,383.67) | 72.69 % |
| 430409 - Lake Wanahoo Education Building | 6,156.16 | 12,500.00 | (6,343.84) | 49.25 % |
| Total Operation and Maintenance | 117,630.45 | 286,750.00 | (169,119.55) | 41.02 % |
| 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 | 14,799.17 | 11,000.00 | 3,799.17 | 134.54 % |
| 430803 - Lower Platte Weed Mgmt Area | 30,000.00 | 30,000.00 | 0.00 | 100.00 % |
| 430804 - O&M One-Call Services | 31.17 | 50.00 | (18.83) | 62.34 % |
| 430805 - IceJam Monitoring | 375.60 | 500.00 | (124.40) | 75.12 % |
| Total Other | 45,205.94 | 42,550.00 | 2,655.94 | 106.24 % |
| Total Operation & Maintenance | 217,552.62 | 394,420.00 | (176,867.38) | 55.16 % |
| Personnel Expenses | | | | |
| Director Expense | | | | |
| 440101 - Director Meeting Expense | 5,015.37 | 18,000.00 | (12,984.63) | 27.86 % |
| 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 | 17,371.68 | 38,700.00 | (21,328.32) | 44.89 % |
| 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 | 20,153.06 | 23,000.00 | (2,846.94) | 87.62 % |
| 440302 - Health Insurance | 292,345.81 | 334,000.00 | (41,654.19) | 87.53 % |
| 440303 - Retirement Benefit - 414H | 57,456.98 | 70,000.00 | (12,543.02) | 82.08 % |
| 440304 - Retirement Benefit - 457 Plan | 3,900.00 | 2,300.00 | 1,600.00 | 169.57 % |
| 440305 - Tuition Reimbursement | 1,972.00 | 3,000.00 | (1,028.00) | 65.73 % |
| 440306 - Workmans Comp Benefit | 13,285.92 | 22,900.00 | (9,614.08) | 58.02 % |
| 440307 - Employee Benefits - Other | 1,203.47 | 2,500.00 | (1,296.53) | 48.14 % |
| 440309 - Flexible Spending Fee | 176.00 | 300.00 | (124.00) | 58.67 % |
| 440311 - Unemployment Insurance Benefit | 0.00 | 5,000.00 | (5,000.00) | 0.00 % |
| Total Employee Benefits | 390,493.24 | 463,000.00 | (72,506.76) | 84.34 % |
| Payroll Taxes | | | | |
| 440401 - FICA - ER | 61,276.18 | 75,000.00 | (13,723.82) | 81.70 % |
| 440402 - Medicare - ER | 14,330.94 | 18,000.00 | (3,669.06) | 79.62 % |
| Total Payroll Taxes | 75,607.12 | 93,000.00 | (17,392.88) | 81.30 % |
| Personnel Expense | | | | |
| 440501 - Personnel Meeting Exp | 12,577.89 | 25,000.00 | (12,422.11) | 50.31 % |
| 440502 - Personnel Mileage Exp | 1,195.22 | 3,500.00 | (2,304.78) | 34.15 % |
| 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 May 31, 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 | 15,942.59 | 35,300.00 | (19,357.41) | 45.16 % |
| Salaries | | | | |
| 440601 - Salaries - Administration | 205,999.22 | 228,000.00 | (22,000.78) | 90.35 % |
| 440602 - Salaries - Clerical | 21,108.20 | 24,000.00 | (2,891.80) | 87.95 % |
| 440603 - Employee Recognition Program | 200.00 | 1,300.00 | (1,100.00) | 15.38 % |
| 440604 - Salaries - I & E | 76,268.96 | 82,500.00 | (6,231.04) | 92.45 % |
| 440605 - Salaries - Op & Maint | 155,097.24 | 178,000.00 | (22,902.76) | 87.13 % |
| 440606 - NRCS Support | 122,574.99 | 165,000.00 | (42,425.01) | 74.29 % |
| 440607 - Salaries - Projects | 94,216.61 | 107,000.00 | (12,783.39) | 88.05 % |
| 440608 - Salaries - Water | 308,936.88 | 357,000.00 | (48,063.12) | 86.54 % |
| 440611 - Salaries - Rural Water | 0.00 | 5,000.00 | (5,000.00) | 0.00 % |
| 440616 - Lake Wanhoo Park Op. | 65,316.98 | 82,000.00 | (16,683.02) | 79.65 % |
| Total Salaries | 1,049,719.08 | 1,229,800.00 | (180,080.92) | 85.36 % |
| Total Personnel Expenses | 1,574,418.71 | 1,897,800.00 | (323,381.29) | 82.96 % |
| Projects Expenses | | | | |
| Inter-Governmental | | | | |
| 450103 - Emergency Repair | 0.00 | 100,000.00 | (100,000.00) | 0.00 % |
| 450110 - Platte Center Bank Stab. Phase LI | 12,060.75 | 25,000.00 | (12,939.25) | 48.24 % |
| 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 | 82,732.65 | 458,500.00 | (375,767.35) | 18.04 % |
| 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 | 3,343.50 | 10,000.00 | (6,656.50) | 33.44 % |
| 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 | 3,343.50 | 65,000.00 | (61,656.50) | 5.14 % |
| 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 | 92,638.15 | 607,562.00 | (514,923.85) | 15.25 % |
| 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 | 9,166.71 | 10,000.00 | (833.29) | 91.67 % |
| 460111 - Flow Meter Maintenance | 12,980.00 | 12,500.00 | 480.00 | 103.84 % |
| Total Groundwater Management Plan | 30,275.67 | 33,100.00 | (2,824.33) | 91.47 % |
| Groundwater Programs | | | | |
| 460201 - Decommissioned Wells | 10,292.87 | 15,000.00 | (4,707.13) | 68.62 % |
| 460203 - GW Levels | 10.37 | 1,000.00 | (989.63) | 1.04 % |
| 460204 - GW Quality Program | 8,147.22 | 15,000.00 | (6,852.78) | 54.31 % |
| 460205 - Mead - NOP | 0.00 | 250.00 | (250.00) | 0.00 % |
| 460206 - Monitoring Wells | 6,336.22 | 25,000.00 | (18,663.78) | 25.34 % |
| 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 | 35,616.68 | 181,150.00 | (145,533.32) | 19.66 % |
| Regulatory | | | | |
| 460301 - Chemigation | 742.50 | 1,000.00 | (257.50) | 74.25 % |
| 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 May 31, 2022 <small>Actual</small> | Year Ending June 30, 2022 <small>FY2022</small> | \$ Difference Annual Budget | Percentage Annual Budget |
|---|---|---|--------------------------------|-----------------------------|
| Total Regulatory | 742.50 | 1,750.00 | (1,007.50) | 42.43 % |
| 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 | 30,616.62 | 35,000.00 | (4,383.38) | 87.48 % |
| 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 | 33,256.62 | 80,500.00 | (47,243.38) | 41.31 % |
| 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 | 110,621.72 | 500,000.00 | (389,378.28) | 22.12 % |
| 450807 - Wahoo Creek Phase II | 251,658.07 | 300,000.00 | (48,341.93) | 83.89 % |
| 450809 - Sand Creek Dams-Conservation | 0.00 | 50,000.00 | (50,000.00) | 0.00 % |
| Total Land Treatment | 394,378.54 | 930,000.00 | (535,621.46) | 42.41 % |
| Total Water Expenses | 511,610.01 | 1,244,200.00 | (732,589.99) | 41.12 % |
| Total Expenses | 2,717,183.27 | 4,541,288.00 | (1,824,104.73) | 59.83 % |
| Total Change in Net Position | 2,987,653.37 | 3,230,944.68 | (243,291.31) | 92.47 % |

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

| | Year To Date 05/31/2022 <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 | 37,050.60 | 47,000.00 | (9,949.40) | 78.83 % |
| 304261 - Other Revenue | 25.72 | 14,000.00 | (13,974.28) | 0.18 % |
| Total Rural Water Income | 37,076.32 | 61,000.00 | (23,923.68) | 60.78 % |
| Rural Water District Expenses | | | | |
| 570201 - Water Purchase | 21,399.70 | 29,000.00 | (7,600.30) | 73.79 % |
| 570204 - Testing | 370.00 | 1,260.00 | (890.00) | 29.37 % |
| 570206 - Repair | 24.31 | 1,000.00 | (975.69) | 2.43 % |
| 570207 - Other Expenses | 71.80 | 700.00 | (628.20) | 10.26 % |
| 570208 - Lpnnrd Adm. Fee | 1,852.53 | 2,160.00 | (307.47) | 85.77 % |
| 570210 - Health/Life/Vision/LTD - ER | 2,107.71 | 3,000.00 | (892.29) | 70.26 % |
| 570211 - Dental - ER | 218.84 | 300.00 | (81.16) | 72.95 % |
| 570212 - 414H ER Contributions | 681.86 | 750.00 | (68.14) | 90.91 % |
| 570215 - ER Social Security Tax | 868.02 | 1,000.00 | (131.98) | 86.80 % |
| 570216 - ER Medicare Tax | 202.98 | 250.00 | (47.02) | 81.19 % |
| 570217 - Salaries | 7,967.62 | 10,000.00 | (2,032.38) | 79.68 % |
| 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 | 760.73 | 700.00 | 60.73 | 108.68 % |
| 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 | 37,169.17 | 53,920.00 | (16,750.83) | 68.93 % |
| Total Change in Net Position | (92.85) | 7,080.00 | (7,172.85) | (1.31) % |

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

| | Year To Date 05/31/2022 <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 | 47,807.60 | 50,724.00 | (2,916.40) | 94.25 % |
| 304295 - Colon Sewer Fees | 24,924.00 | 27,000.00 | (2,076.00) | 92.31 % |
| 304261 - Other Revenue | 2,293.43 | 2,000.00 | 293.43 | 114.67 % |
| Total Rural Water Income | 75,025.03 | 79,724.00 | (4,698.97) | 94.11 % |
| Investment Income | | | | |
| 304350 - Colon RW Interest - NPAIT | 5.23 | 0.00 | 5.23 | 0.00 % |
| Total Investment Income | 5.23 | 0.00 | 5.23 | 0.00 % |
| Rural Water District Expenses | | | | |
| 570201 - Water Purchase | 6,376.31 | 15,000.00 | (8,623.69) | 42.51 % |
| 570204 - Testing | 231.00 | 1,120.00 | (889.00) | 20.63 % |
| 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 | 2,390.39 | 2,500.00 | (109.61) | 95.62 % |
| 570210 - Health/Life/Vision/LTD - ER | 3,161.65 | 4,500.00 | (1,338.35) | 70.26 % |
| 570211 - Dental - ER | 328.31 | 450.00 | (121.69) | 72.96 % |
| 570212 - 414H ER Contributions | 1,022.87 | 1,200.00 | (177.13) | 85.24 % |
| 570215 - ER Social Security Tax | 1,231.40 | 1,400.00 | (168.60) | 87.96 % |
| 570216 - ER Medicare Tax | 288.01 | 350.00 | (61.99) | 82.29 % |
| 570217 - Salaries | 13,090.55 | 17,000.00 | (3,909.45) | 77.00 % |
| 570219 - Fees And Licenses | 608.20 | 900.00 | (291.80) | 67.58 % |
| 570220 - Rural Water One-Call | 31.15 | 75.00 | (43.85) | 41.53 % |
| 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 | 521.27 | 700.00 | (178.73) | 74.47 % |
| 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 | 1,015.58 | 1,200.00 | (184.42) | 84.63 % |
| 570309 - Colon Sewer Collections | 24,924.00 | 27,000.00 | (2,076.00) | 92.31 % |
| 570330 - Colon RW Bad Debt Expense | 0.00 | 1,000.00 | (1,000.00) | 0.00 % |
| Total Rural Water District Expenses | 55,677.84 | 81,945.00 | (26,267.16) | 67.95 % |
| Total Change in Net Position | 19,352.42 | (2,221.00) | 21,573.42 | (871.34) % |

Lower Platte North NRD

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

| | <u>Year To Date</u> <u>5/31/2022</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 | 88,382.95 | 39,358.00 | 49,024.95 | 224.56% |
| 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 | 956,548.06 | 1,700,000.00 | (743,451.94) | 56.27% |
| 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>1,321,157.71</u> | <u>3,119,358.00</u> | <u>(1,798,200.29)</u> | <u>42.35%</u> |
| Capital Outlay | | | | |
| Machinery & Equipment (Tractor/Bobcat/Wanahoo Tractor/Wanahoo UT | 27,319.00 | 269,000.00 | (241,681.00) | 10.16% |
| 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 | 20,433.40 | 30,000.00 | (9,566.60) | 68.11% |
| Phoenix Data Base | 15,412.50 | 15,000.00 | 412.50 | 102.75% |
| Monitoring Wells - 4 Addt'l | 0.00 | 75,000.00 | (75,000.00) | 0.00% |
| Total Capital Outlay | <u>91,985.10</u> | <u>417,500.00</u> | <u>(325,514.90)</u> | <u>22.03%</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>4,226,528.09</u> | <u>7,939,611.00</u> | <u>(3,713,082.91)</u> | <u>53.23%</u> |

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 5/21/22 to 5/27/22

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 | 5/21 | | | | | | | | |
| Sun | 5/22 | | | | | | | | |
| Mon | 5/23 | 7:30 am 2:00 pm | 1:30 pm 5:15 pm | 9.25 | | Leadership Team meeting, Staff evaluations, Personnel, Committee meeting prep, Staff evaluations | | | |
| Tues | 5/24 | 7:30 am 1:30 pm | 12:45 pm 5:45 pm | 9.50 | | Staff evaluations, time sheets, committee prep, JEO meeting, Staff evaluations | | | |
| Wed | 5/25 | 7:30 am 1:45 pm | 12:45 pm 4:30 pm | 8.00 | | Personnel, Staff evaluations, Committee prep, Wanahoo Recreation | | | |
| Thurs | 5/26 | 7:45 am 1:45 pm | 12:45 pm 5:45 pm | 9.00 | | Staff evaluations, cost of living prep, Wahoo Creek, budget review Wanahoo Rec. | | | |
| Fri | 5/27 | | | | 4.25 | 4.25 A.L. | | | |
| Week #1 Totals | | | | 35.75 | 4.25 | | 0 | \$0.00 | \$0.00 |

Supervisor _____ Manager  Assistant Manager _____ Treasurer _____

Date _____ Date 5/26/22 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


Signature of person filing form

5/26/22
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 5/28/22 to 6/3/22

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 | 5/28 | | | | | | | | |
| Sun | 5/29 | | | | | | | | |
| Mon | 5/30 | | | | 8.00 | Memorial Day Holiday | | | |
| Tues | 5/31 | | | | 8.00 | A.L. | | | |
| Wed | 6/1 | | | | 8.00 | A.L. | | | |
| Thurs | 6/2 | | | | 8.00 | A.L. | | | |
| Fri | 6/3 | | | | 8.00 | A.L. | | | |
| Week #2 Totals | | | | 0 | 40 | | 0 | \$0.00 | \$0.00 |
| Totals Week #1 | | | | 35.75 | 4.25 | | 0 | \$0.00 | \$0.00 |
| Two Week Totals | | | | 35.75 | 44.25 | | 0 | \$0.00 | \$0.00 |

Annual Leave & Sick Leave

| | Previous Balance | Earned This Pay Period | Used This Pay Period | New Balance |
|---------------------|------------------|------------------------|----------------------|---------------|
| Annual Leave | 235.00 | 8.00 | 36.25 | 206.75 |
| Sick Leave | 752.75 | 4.00 | 0.00 | 756.75 |

RESET FORM

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

| # | Program Areas | Hours |
|----|----------------------------|-------|
| 11 | Administration | 13.00 |
| 14 | District Management | 20.00 |
| 15 | Personnel | 2.75 |
| 31 | I&E Administration | |
| 41 | O&M Administration | |
| 51 | Projects Administration | |
| 61 | Water Administration | |
| 71 | Rural Water Administration | |
| 52 | Conservation Program | |
| | | |
| | A.L. | 36.25 |
| | S.L. | |
| | Holiday | 8.00 |
| | Other | |

Total: 80

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 6/4/22 to 6/10/22

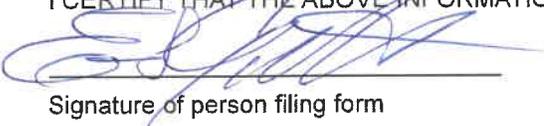
You must enter "pm" for times after 12:59 or the form will not calculate correctly!

| | Date | Start Time | Stop Time | Work Hours | Other Hours | Duties Performed | Miles | Meals | Other Exp. |
|-----------------------|------|--------------------|---------------------|------------|-------------|---|-------|--------|------------|
| Sat | 6/4 | | | | | | | | |
| Sun | 6/5 | | | | | | | | |
| Mon | 6/6 | | | | 8.00 | A.L. | | | |
| Tues | 6/7 | | | | 8.00 | A.L. | | | |
| Wed | 6/8 | | | | | Out | | | |
| Thurs | 6/9 | 7:30 am 1:30 pm | 12:45 pm 5:00 pm | 8.75 | | Messages, e-mails and mail catch-up, Personnel, Wahoo Creek | | | |
| Fri | 6/10 | 7:30 am 1:30 pm | 12:30 pm 5:30 pm | 9.00 | | Board meeting prep, personnel, evaluation reviews | | | |
| Week #1 Totals | | | | 17.75 | 16 | | 0 | \$0.00 | \$0.00 |

Supervisor _____ Manager  Assistant Manager _____ Treasurer _____

Date _____ Date 6/20/22 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


Signature of person filing form

6/20/22
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 6/11/22 to 6/17/22

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 | 6/11 | | | | | | | | |
| Sun | 6/12 | | | | | | | | |
| Mon | 6/13 | 7:30 am 1:30 pm 5:15 pm | 12:30 pm 4:30 pm 9:30 pm | 12.25 | | Leadership team meeting, Ryan C - First day, Board meeting prep, manager's report board meeting | | | |
| Tues | 6/14 | 7:30 am 1:00 pm | 12:00 pm 5:00 pm | 8.50 | | Staff meeting, board meeting follow-up, sub-committee prep, District management | | | |
| Wed | 6/15 | 7:30 am 1:30 pm | 12:30 pm 5:30 pm | 9.00 | | Personnel, Wanahoo recreation planning, District management | | | |
| Thurs | 6/16 | 7:30 am 1:30 pm | 12:45 pm 4:45 pm | 8.50 | | Wanahoo recreation planning, personnel sub-committee prep, Wahoo Creek | | | |
| Fri | 6/17 | 7:15 am 1:45 pm | 12:45 pm 4:15 pm | 8.00 | | Personnel Sub-committee, District management, sub-committee follow-up, GM evaluations | | | |
| Week #2 Totals | | | | 46.25 | 0 | | 0 | \$0.00 | \$0.00 |
| Totals Week #1 | | | | 17.75 | 16 | | 0 | \$0.00 | \$0.00 |
| Two Week Totals | | | | 64 | 16 | | 0 | \$0.00 | \$0.00 |

Annual Leave & Sick Leave

| | Previous Balance | Earned This Pay Period | Used This Pay Period | New Balance |
|---------------------|------------------|------------------------|----------------------|---------------|
| Annual Leave | 206.75 | 8.00 | 16.00 | 198.75 |
| Sick Leave | 756.75 | 4.00 | 0.00 | 760.75 |

RESET FORM

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

| # | Program Areas | Hours |
|---------|----------------------------|-------|
| 11 | Administration | 29.50 |
| 14 | District Management | 22.50 |
| 15 | Personnel | 12.00 |
| 31 | I&E Administration | |
| 41 | O&M Administration | |
| 51 | Projects Administration | |
| 61 | Water Administration | |
| 71 | Rural Water Administration | |
| 52 | Conservation Program | |
| | | |
| A.L. | | 16.00 |
| S.L. | | |
| Holiday | | |
| Other | | |

Total: 80

Lower Platte North Natural Resources District
Accounts Receivable Aging Summary as of 5/31/22

Accounts Receivable acct 105000

| Customer | Invoice/Purpose | Current | 0-30 Days | 31-60 Days | 61 and Over | Totals |
|---------------------------------|--|------------|------------|------------|-------------|--------------|
| Bruno/David City RW Customers | Multiple | 3111.72 | 0.00 | 0.00 | 0.00 | 3,111.72 |
| Colon RW Customers | Multiple | 7817.42 | 0.00 | 0.00 | 0.00 | 7,817.42 |
| Bizlist | Fraudulant Charges Receivable | 0.00 | 245.95 | 0.00 | 0.00 | 245.95 |
| Department of Natural Resources | FYRA - Wahoo Creek WS Plan/EA & WSF | 0.00 | 0.00 | 3,870.00 | 3,168.00 | 7,038.00 |
| | Olsson - Water Sustainability Fund | 17,599.37 | 918.74 | 0.00 | 0.00 | 18,518.11 |
| FEMA | FYRA - Lake Wanahoo Spilling Basin | 0.00 | 2,126.25 | 28,493.41 | 156,593.36 | 187,213.02 |
| | Valley Corp - Spilling Basin Rehab | 141,232.59 | 508,963.67 | 0.00 | 611,767.29 | 1,261,963.55 |
| | General Excavating - Wanahoo Spilling Basin Rehab | 13,923.75 | 0.00 | 0.00 | 0.00 | 13,923.75 |
| | Rezac Seed - Spilling Basin Rehab | 0.00 | 225.09 | 0.00 | 0.00 | 225.09 |
| | Bobcat of Omaha - 428 Funds | 25,953.05 | 0.00 | 0.00 | 0.00 | 25,953.05 |
| JWMAB Dodge County | Platte River Cameras | 0.00 | 24,180.00 | 0.00 | 0.00 | 24,180.00 |
| NDEE | Bill Bos Payroll | 785.85 | 2,777.38 | 1,873.11 | 2,454.42 | 7,890.76 |
| | JEO - Wahoo Creek WQMP Update/Shell Creek Watershep Plan Update | 0.00 | 0.00 | 1,142.00 | 14,175.50 | 15,317.50 |
| | Shell Creek 319 - UNL BOSR/River Road Inc/Forestry Suppliers | 169.25 | 0.00 | 10,470.24 | 3,001.85 | 13,641.34 |
| | Shell Creek 319 - Geilenkirchen/Vermeline/C Sousek/D Sousek/Peterson/Theilen/Swansor | 0.00 | 0.00 | 0.00 | 11,015.38 | 11,015.38 |
| | Shell Creek 319 - Alswager | 6,422.42 | 0.00 | 0.00 | 0.00 | 6,422.42 |
| | Wahoo Creek 319 - Sabatka/Sousek | 0.00 | 0.00 | 5,499.00 | 4,881.00 | 10,380.00 |
| | Forestry Suppliers/Vernier Software - Shell Creek 319 | 0.00 | 1,276.25 | 0.00 | 0.00 | 1,276.25 |
| NET | NE Public Health Enviro Lab | 0.00 | 0.00 | 0.00 | 718.00 | 718.00 |
| NRCS WFPO | Olsson Assoc - Wahoo Creek WS & Dam Sites Phase II | 21,608.20 | 32,614.25 | 75,985.19 | 153,222.83 | 283,430.47 |
| NRD Employees | NARD - 50th Anniv Apparel Reim (Schomer-115.39/Elliott-110.75/Hilger-40.35) | 0.00 | 0.00 | 115.39 | 0.00 | 115.39 |
| NRDF | Cornhusker State Ind/Steel Bldg Sales/Steel Bldg Sales/McAtee Cons/Robert Hedges/Doug | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Menards/Simons Home Store/Simons Home Store/Wahoo Metal/Hancock Construction/k | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Robert Hedges/Hancock Const/McConnell Thermal/Simons Home Store/Pork Chop Island | 0.00 | 0.00 | 0.00 | (0.00) | (0.00) |
| | Douglas Hedges/Subbert Well/Diode/Hancock Cons/Steel Bldg Sales/Lierman Excavating/l | 0.00 | 0.00 | 0.00 | (0.00) | (0.00) |
| | Sept UBT Visa/McAtee Construction(x2)/City of Wahoo/Keystone Glass | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Simons Home Store/Wahoo Utilities/Diode/K&S Mechanical/Ontility-NF Smith & Assoc | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Schutt Electrical/Superior Door/J&R Concrete | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Hancock Construction/Lierman Excavating/Todd Valley Farms/Schutt Electrical/UBT Visa - | 0.00 | 0.00 | 0.00 | (0.00) | (0.00) |
| | Solar Heat & Electric | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Royce Stuchik - Sprinkler System | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Cornhusker State Ind/Diode Tech | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Wahoo Development | H&H Trucking | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| | | 238,623.62 | 573,327.58 | 127,448.34 | 963,997.63 | 1,903,397.17 |

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

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